

Board Packet, 6/27/2024 Board Meeting

Live Oak Charter Board Norms

- *Be brief and respect others.*
- *Be prepared for board meetings by asking questions ahead of time and follow the "No Surprise Rule."*
- *Avoid hidden agendas and springing any surprises on other members.*
- *Focus on an agenda item until it is resolved or until a specified time has been reached to resume the resolution process.*
- *Give your full listening attention.*
- *Be open to challenge your own beliefs and ideas; Stay open to new ways of doing things.*
- *Success depends on participation – share ideas, ask questions, draw others out.*
- *Refrain from deriding other individuals' ideas. Strive to value all opinions.*
- *Work in the interest of all students.*
- *Own your mistakes.*
- *Celebrate success – take time to recognize small steps or progress toward goals.*
- *Don't interrupt.*
- *Express gratitude and appreciation.*

Board Verse

May wisdom shine through me,
May love glow within me,
May strength permeate me,
That in me may arise
A helper of humankind,
Selfless and true.

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LIVE OAK CHARTER SCHOOL
100 Gness Concourse Petaluma, CA 94952 • (707) 762-9020

Minutes for the Regular Meeting of the Board of Directors of Live Oak Charter School
Petaluma Community Center, Craft Room
320 North McDowell Blvd, Petaluma
and Zoom
June 13, 2023
6:00 pm

School board meetings are being conducted in hybrid format, by virtual teleconference and in person. Members of the public who wish to access the Board meeting via virtual teleconference may do so at:

Join Zoom Meeting

<https://liveoakcharter-org.zoom.us/j/99342855821?pwd=cjNRMk9pMWxpYUdsQzZBWWJwZ1VMUT09>

Meeting ID: 993 4285 5821

Passcode: 177801

One tap mobile

+16699009128,,99342855821#,,,,*177801# US (San Jose)

+16694449171,,99342855821#,,,,*177801# US

Members of the public calling in will be given the opportunity to address the Board during the meeting. They should use the “raise hand” tool on the Zoom platform. Individual comments will be limited to three (3) minutes. If an interpreter is needed for comments, they will be translated to English and the time limit shall be six (6) minutes. The Board may limit the total time for public comment to a reasonable time. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the meeting.

Access to Board Materials: A copy of the written materials which will be submitted to the Board may be reviewed by any interested persons on the Live Oak Charter School’s website along with the agenda following the posting of the agenda at least 72 hours in advance of this meeting.

Disability Access: Requests for disability-related modifications or accommodations to participate in this public meeting should be made 72 hours prior to the meeting by emailing kim.anderson@liveoakcharter.org. All efforts will be made for reasonable accommodations. The agenda and public documents can be modified upon request as required by Section 202 of the ADA

Mission & Program

To ensure the humanity and potential of its students through an education resonant with their unfolding awareness and capacities, and supportive of the full and integrated development of body, heart, and mind. LOCS provides a K-8 program inspired by Waldorf education to children and families of Petaluma and surrounding communities. Waldorf inspired education is a developmental approach to learning that cultivates the innate capacities of each child through age

appropriate curriculum. Live Oak educates the whole child – head, heart, and hands, through an education that integrates each child’s creative, intellectual, emotional, physical and social domains. Live Oak offers an interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

Live Oak Charter Board Norms

- *We work in the interest of ALL of Live Oak’s students.*
- *We are prepared for board meetings by asking questions ahead of time.*
- *We follow the "No Surprise Rule;" we are committed to avoiding hidden agendas.*
- *We focus on an agenda item until it is resolved or until a specified time has been reached to resume the resolution process.*
- *Our success depends on our participation – we share ideas, ask questions, draw others out.*
- *We give our full listening attention.*
- *We raise our hand and speak when called upon.*
- *We strive to be brief and respectful to others.*
- *We refrain from deriding other individuals’ ideas and strive to value all opinions.*
- *We own our mistakes.*
- *We are open to challenging our own beliefs and ideas; we stay open to new ways of doing things.*
- *We celebrate success by taking time to recognize small steps or progress toward goals.*
- *We express gratitude and appreciation.*

LIVE OAK CHARTER SCHOOL

100 Gness Concourse Petaluma, CA 94952 • (707) 762-9020

CALL TO ORDER

6:07pm

Identify a time-keeper for the meeting

PRESENT:

Stacy Ito, Board Chair
Robert Bunce, Board Treasurer
Samantha Sheppard, Board Secretary
Justin Lipp, Board Clerk
Jessica Umphress, Board Director
Kristin Walter, Board Director
Linda Delgado, Executive Director
Kristina Tank-Crestetto, Board Director

APPROVE THE AGENDA

SI amended the agenda to remove the Director's Report
JL moved to approve amended agenda, RB seconded; all in favor SI, SS, JU, JL, RB, KW, and KTC

A. Public Comment on non-agenda items

No public comment

This portion of the meeting is set aside for members of the public to make comments or raise issues that are not specifically on the agenda. The board cannot, by law, respond or take action on any issue not specifically on the agenda. Public Comment presentations are limited to three minutes per presentation and the total time allotted to non-agenda items will not exceed fifteen minutes. While government code allows speakers to criticize the district's policies, procedures, programs, services, and/or employees, the school does have a policy specific to complaints against employees. Should comments from the public pertain to a specific school employee, the Board requests that the complaint first be submitted, in writing, following the General Complaint Policy for investigation.

D. Reports

No public comment

This portion of the meeting is set aside for delivery of information to the board/public. Board members may ask clarifying questions, but items are intended to be primarily informational.

1. Treasurer Report
 - a. RB ceded time to John for item F1.
2. Foundation Report (Stacy Ito & Foundation Rep)
 - a. Foundation rep Gwen Johnson presented
 - b. We received a grant that is \$10K more than we expected, and we expect around \$5K for months of May and June (not in report)
 - c. Our participation rate is 67% - we started the year at around 50% and a goal of the foundation has been to get this rate up; we were successful.
 - d. Historically, the foundation has not been a fundraising team, they've been part of the community that takes on the task of gathering money from the community. However, with the pandemic and under our old leadership, the community suffered, and the foundation has been working to rebuild the community.
 - e. Historically kindergarten has been a large contributor to fundraising, but the pandemic affected it; the foundation is planning to attend parent meetings. Per KW, back to school night is August 22nd (orientation and class meeting).
 - f. The Foundation is looking forward to receiving information about how much per student is needed to sustain programming.
 - g. Foundation has handed off orientation preparation for this year to LD and faculty, but will still gather and send out Welcome Packets to the community August 1st.
- ~~3. Director's Update (Linda Delgado) (35 min)~~

E. Consent agenda

No public comment

All matters listed under Consent Agenda are considered to be routine, and all will be enacted by one motion and vote. There will be no separate discussion of these items unless a Board member requests items to be removed from the Consent Agenda for separate action.

1. Board minutes for May 5, 2024; May 23, 2024
2. Financials for May 2024
3. Title I Application for Funding Approval

RB moves to approve; KW seconds; all in favor SI, SS, JU, JL, RB, KW, and KTC

F. The board will consider the following for discussion

No public comment

1. Public Hearing for the 2024/2025 draft Budget Report (John Azzizzi)
 - a. Legislature approved the placeholder budget today; governor has 12 days to review, veto, line item veto; state is in a budget deficit this year, next year and last year.

Education is the only part of the budget that is going up; there is a funding maneuver that the gov and legislature are working on.

- b. There is a potential for short term independent study to go away, which has been a lifesaver for us.
 - c. The State's first tool is deferrals, but there may be cuts down the line.
 - d. State will continue to fund new programs (lunch program, etc.)
 - e. Current cost structure is unsustainable in the long run (drop in enrollment, facilities, teacher salaries). Charter schools can fail; public school districts cannot (they just get taken over by the state); other disadvantage is we need to pay rent; all sonoma districts got funding for solar power; enrollment lost cost us 478K; facilities cost us 200K; teacher salaries have been raised 23% over the last 2 years; administration fees
 - f. Plan is to outsource TK/K aftercare program next year; kinder/tk will be adjusted to be separate; universal meal program under PCS will continue;
 - g. 1.7% COLA is in the budget
 - h. Conservatively estimating 270 students next year (real number is 277); revenue is going up due to enrollment increase.
 - i. Local revenue is going down due to outsourcing the TK/K aftercare program (made up for with savings from the same)
 - j. Expenditures will be going down
 - k. Reserves - Historically our goal has been to have 2-3 months of expenditures, and we do not meet that, but we are above the required reserve of 5%.
 - l. Cash flow - we have 1.1 month's worth of cash in the bank, covers our working capital fluctuations
 - m. At current level of spending, we need 284 students to keep current cost structure; to increase salaries, need additional students
 - n. This year we have a deficit, but it was planned
 - o. Water fees SI - is curious about the jump in cost - we have the bill for the first half of the year from the fair, and the city is working to untangle the metering, and they are working on it, so for the budget, John just doubled the number that we know.
 - p. JU is impressed with John's summary - it is thorough and contextualizes the budget.
 - q. JU is wondering how likely deferrals are. John clarifies that deferrals are only on state financial aide, 60K would be deferred per John's estimate.
 - r. KW is wondering if it makes sense to put in a comment that we will take necessary measures if we do not go under PCS 25/26; John will add.
2. Public Hearing #3 for the LCAP (Linda Delgado)
- a. There are two things we're navigating at the same time; the LCAP is constrained & purposeful; we are also developing a robust in-house training program, but it's not a part of the LCAP.
 - b. Maintenance goal 1 - required to have credentialed teachers; all students have access to common core state standards; math specialty teacher will provide instruction for grades 4 & 5; school will maintain our current facilities with parents & help from the city, our new landlord; the annex will be used; we will continue to provide meals
 - i. 3 open teaching positions - hiring (completed already)
2 aide positions - hiring

Math program expand to grades 4 & 5 - begin working August 2024

- c. Maintenance goal 2 - parent involvement - parents do a lot - BOD service, field trips, plays, festivals, celebrations, class parents, daily classroom volunteering; communication via PS
 - i. We really rely on parent involvement to run the school
 - ii. Staff to help tracking volunteers
 - iii. Administer, analyze & share family survey - possibly expand - by Feb 2025
 - d. Focus goal 3 - pupil achievement, outcomes and course access - effective math instruction for grades 4&5; Results for math declined by 11.8 points in 2023 dashboard for whites and socioeconomically disadvantaged, and 2024 is not yet available
 - i. 90% or more of LO students grades 3-8 will take star test quarterly; school to address common core state standards using waldorf-inspired evidence based approach - students in middle school math have a better attitude toward the subject, and students who have a better attitude tend to do better.
 - e. Focus goal 4 - support pupil engagement - improve attendance, fewer tardy students leads to higher learning standards - attendance rates of 94-95%, with the help of IS; found that chronically absent students tend to be students with disabilities, followed by those with 2 or more ethnicities, followed by white students then SED (in typical public school). We need to maintain attendance rate of 93%
 - i. Using materials from California Dept of Education, develop a plan for tracking and acting on attendance data - apprise families of situation so we can do better; looking to have a board member or two join a committee; independent study does not replace classroom instruction, LD proposes to
 - ii. Suspension and expulsion rates are low
 - iii. RB is curious about the instant feedback for students - it is for math and computer based - done in practice; math is done through lots of practice and computers can be useful in this. There is program Krista is looking at that can find and fix gaps in learning. KW is wondering what this would look like. LD is working with Krista Wigert on this and doesn't know yet. They will investigate and bring to the faculty and board. SI clarified with LD that this would be for grades 4 & 5.
3. Draft 2024-25 Salary Schedule Updates (John Azzizi)
- a. Reflects what's in the CBA; classified salary schedules were amended to be in line with PCS
 - b. Included salary schedule for the admin staff; idea was to put in place for the future
 - c. A couple of changes to miscellaneous rates
 - d. Budget is built on the salary schedule; new hires are estimated in current budget
 - e. RB is curious about where we were vs. Sebastopol and Novato Charter, John estimates we are at parity or ahead in local public Waldorf Charter School
 - f. Draft can be approved in the next meeting
4. Draft MOU Agreement with PCS for LOCS to become a dependent charter in 2024/25 (Jessica Umphress & Robert Bunce).
- a. LO has been meeting weekly with PCS - the MOU is the starting point of the conversation with the district - we reviewed the first half with them in real time on

- Tuesday and they did not express sticking points.
- b. Second thing we will work on will be an implementation plan
 - c. Hoping to get this finalized the end of the month (we gave it to them this week) We will meet with PCS Tuesdays at the district, and will have trustees with them beginning this coming week
 - d. Pushing to get done at the end of this month; we need to know whether we will go dependent by August, so we can revise the budget, and Matthew Harris will be out on sabbatical
 - e. We met with a law firm that specializes in charter schools and turned over our documents (operational essentials, structure of specialty programs, highlights of contract differences between our union and PCS union) - they generated the MOU and we took it to meeting with PCS. Left off at section 12, teacher's contract
 - f. We did make a change to facilities (section 7) - we want a guarantee that we will be a TK-8 school situated on one campus (rather than use of a specific school site, ie Valley Vista)

G. The Board will consider the following for approval

No public comment

1. Declaration of need for fully qualified educators (Linda Delgado)
 - a. Document that we've passed for the past few years that allows us to fill positions with those who are working toward their credentials.
JU moves to approve, JL seconds; all in favor JU, SI, RB, KTC, JL, KW and SS

2. Approval of Collective Bargaining Agreement with Live Oak Teachers Association (Robert Bunce)
 - a. Krista, Blythe and Lois were the LOTA team; RB and SS have been working with them for the past several months. We looked toward becoming dependent when drawing up this one-year contract. KW suggested including information for training of ESL students; Leah B. has some ideas.
KW moved to approve; KTC seconds; all in favor JU, SI, RB, KTC, JL, KW and SS

3. Amendment to Live Oak Charter School Bylaws, Article 3, Section 1: number of school board directors (Stacy Ito)
 - a. Changed to increase the number of board members to 9 for the 24/25 school year; need to revisit next year. 9 people is a big board, but we have been doing more than just governance
 - b. Edit to amendment - add 25/26 school years, as we need to keep the corporation alive for 8 months after we dissolve the board, presuming we will go dependent in 25/26 school year.
JU moved to approve; JL seconds; all in favor JU, SI, RB, KTC, JL, KW and SS

H. Board Development

No public comment

1. Election of board members for terms 7/1/2024-6/30/26 (Stacy Ito)
 - a. SI ran the election, as secretary was up for re-election.
 - b. All candidates were nominated. One existing board members elected, Samantha Sheppard and four new board members elected, Steve Bleasdel, Byron Palmer,

Valerie Miller and Nick Russinko, as follows:

- i. Samantha Sheppard, 1st elected, 7 Ayes
- ii. Steve Bleasdel, 2nd, 7 Ayes
- iii. Byron Palmer, 3rd, 7 Ayes
- iv. Valerie Miller, 4th, 5 Ayes
- v. Nick Russinko, 5th, 4 Ayes

2. August/September Board Retreat (Kristin Walter)

- a. We are scheduling a retreat for August. We will include other planning groups in some sessions. KW is trying to get the retreat done on back to back days. More information to follow.

I. Topics for consideration for future board meetings

Please email future agenda items for consideration to director@liveoakcharter.org and boardchair@liveoakcharter.org

J. ADJOURNMENT

9:19 pm

Proposition 28: Arts and Music in Schools Funding

Annual Report

Fiscal Year 2023-24

Name: Live Oak Charter School
CDS Code: 4970854-6119036
Charter School Number: 382
Allocation Year: 2023-24

1. Narrative description of the Prop 28 arts education program(s) funded.

The Arts and Music in Schools funding is being used to supplement resources in the school's already existing Arts programs including bolstering teacher salaries and materials and supplies. Arts programs are offered to students in Grades 1 through 8 in the 23-24 school year.

2. Number of full-time equivalent teachers (certificated). 0.410

3. Number of full-time equivalent personnel (classified). 0

4. Number of full-time equivalent teaching aides. 0

5. Number of students serviced. 213

6. Number of school sites providing arts education. 1

Date of Approval by Governing Board/Body. June 27, 2024

Annual Report Data URL

<https://www.liveoakcharter.org/charter-documents--reports.html>

Completed By	John Azzizzi
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Live Oak Charter School

2024-25 Budget Report and Multi-Year Projection

Board Public Hearing: June 13, 2024
Board Adoption: June 27, 2024

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Budget Narrative and General Fund Analysis

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget usually occurs before the state has enacted its budget, and before actual revenues and expenditures are known for the current year. Should the final State Budget Act terms differ materially from those upon which the LEA's budget was based it is a best practice – although not required – for a Charter LEA to update, revise, and re-approve its budget at, or before, its first August board meeting which is generally within the 45-Day Revision window required of school districts. In addition, LEA's are required to periodically report their financial status. Interim Reports are submitted prior to December 15 and March 15 of each year to provide budget updates and financial reports based on actual experience through the date of the report; actual financial information is reported through October 31 and January 31 respectively.

Included in this report are proposed state budget guidelines and assumptions as provided by the County Office of Education and School Services of California. State revenue and other common assumptions were updated based on the guidance of the "The Common Message" published by the California County Superintendents Educational Services Association (CCSESA-BASC) and budget briefs prepared by the California Charter School Association (CCSA), the Charter School Development Center (CSDC) and Capitol Advisors Group, LLC. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial reports relating to the estimated financial activity for 2023-24 through 2026-27 (in some cases through 2028-29) specific to the Live Oak Charter School (LOCS).

Mission

The Mission of Live Oak Charter School is to provide an education that nurtures the development of the whole child, to teach and encourage each child to become a lifelong learner, and to become a benefit to the community and society.

Governor's Revised State Budget Proposal ("May Revision")

[Adapted/reprinted from *The Common Message*]

Economic Outlook: On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature's "early action solutions," resulting in the governor now projecting a **\$27.6 billion state deficit**. The governor is addressing the state's challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor's May Revision that potentially affect the school are as follows:

- The funded COLA to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following:
 - Attendance Recovery: Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Instructional Continuity: Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Beginning with 25-26, effectively eliminating the distinction between current ‘short term’ (14 days or less) and long-term IS, effectively eliminating the current provisions governing short-term IS and potentially negatively impacting the school’s current program and future IS ADA potential.
- There are several other provisions that do not impact the school (and charter schools, in general)

Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, the *The Common Message* advises that schools should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion “accounting shift” (see Proposition 98 Risk Factors below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many schools continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension, insurance, and health care rates as well as energy costs and contracted services. As a reminder, charter schools do not have the same declining enrollment protections as do school districts and are only funded on current year actual ADA. Many districts are having to cut staff and programs in order to meet the growing cost pressures from previous salary actions as well as current cost structure issues. In this environment, advisors are advocating for prudence and preparation for further budget cuts should the state budget deficit grow beyond the assumptions included in the May Revision and subsequent early actions and agreements. As always LEA’s are advised to take appropriate actions to maintain and ensure fiscal solvency (e.g. prudent reserves and sustainable cost structures) and educational program integrity in uncertain times.

Proposition 98 Risk Factors: On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the “accounting shift” proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a “maintenance factor” to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

The Common Message advises that schools should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. It is expected that June 2024 and 2025 will be deferred to July. Other deferrals may also be added either now or later down the line.
- “Maintenance factor” repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

“Accounting Shift” / “Maintenance Factor” - how we got to this point: California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues. In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an “accounting shift”. In essence, the governor’s proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

Budget Process: The Legislature is required to approve the 24-25 budget by June 15 to meet its statutory deadline. Once the Governor receives the bill he will have 12 days to either sign or veto the measure. Over the past few years there has also been a practice of passing “placeholder budgets” and at a later date pass subsequent “Trailer Bill(s)” (or policy bills) which contain important implementing language for many of the initiatives contained in the budget. Therefore, many of the implementing details may not be known until well into July or later. The bottom line is that LEA’s, particularly Charter LEA’s, will have to develop and adopt their budgets without definitive information prior to passage of the final Budget Act.

Other Program Notes and Changes:

Strategic Plan: Long-Term Sustainability, Cost Structure, and Facilities: In the current economic and demographic environment, the school and its community have engaged in an intensive strategic planning process to determine options to ensure the long-term sustainability of the school. To that end LOCS has engaged with its authorizing district, Petaluma City Schools, to explore and act on the possibility of LOCS – for financial/legal/organizational purposes— becoming a “dependent” charter school (or “school of the district”) and relinquish its status as an “independent” charter, while retaining its Waldorf Education curriculum and practices. This move has been precipitated by at least four major and interconnected factors:

1. Adequate Facilities/Facilities Costs: unlike school districts whose facilities and major maintenance/upgrades are financed by local and state bond funding, charter schools must use their general funds to lease facilities and pay for ongoing maintenance,

upgrades, and improvements. Becoming part of the district would open up new facilities options and eliminate significant facilities costs from the school's cost structure. The school's current facilities are adequate at best and a factor that many prospective families have communicated was a deciding factor in their choice of a different school. For comparison purposes, amounts included in this budget for lease costs, electricity (district schools were funded for solar, whereas this funding was not available to LOCS), and major repairs for the three year period are respectively: \$193.5K, 179.5K, and \$180.6K. Foregoing these costs as a school of the district would immediately make the school sustainable as-is.

2. Enrollment/ADA Decreases and Other Funding Decreases: As mentioned above, the quality of facilities was one factor contributing to the decline, in addition to the demographic trends and Covid-impacted enrollment and attendance patterns that all schools have experienced. The school is already seeing a significant uptick in applications and waitlists with the prospect of improved facilities to house the school
23-24 Enrollment was 40 students (~14%) below pre-Covid levels. Combined with an attendance rate decrease, the school's funded ADA was 42.37 ADA below pre-Covid levels representing a drop in LCFF State revenue equivalent to ~\$478K. Even with the expected increase of 20 students in 24-25 (bringing the school up to at least 270 students) this will not be enough to sustain the school long-term. The school has determined that under its current facilities/salaries/cost structure it will require an enrollment of ~284 students in order for the school to achieve independent sustainability.
 - In addition, the school lost access to state charter school facilities funding support (SB740) in the amount of ~\$200K per year, due to a change to the attendance district in the school's charter forced by the previous school district administration. Similar to the facilities costs example above, had this change not been imposed by the district and the school had access to this funding source, the school would also be sustainable as-is.
3. Teacher Salaries: Over the past few years many local school districts have increased teacher salaries to a level that has outstripped the school's ability to keep pace. In 23-24 and 24-25 LOCS has increased teacher salaries and stipends by more than 23% in total and is still significantly below the levels offered by our local district which is one of the highest paying districts in the county. Even at its current teacher salary levels the school is not independently sustainable in the long run beyond the MYP period without significant changes to cost structure. As discussed above, it is simply not possible with school funding levels dropping a combined ~\$678K (~21%) to keep pace, reach parity with local district salaries, and maintain current staffing levels.
4. Administrative/Cost Redundancies: In an environment where the school must look for every cost savings possible, it no longer makes sense for the school to duplicate many administrative and back office functions that the local district performs in a much more cost effective manner.

All of the above factors would be positively impacted by becoming a school of the district.

Expanded Learning Opportunity Program (ELOP): In 23-24 the school outsourced its Gr 1-6 ELOP program to Champions, a part of KinderCare Learning Companies Inc, and a leader in providing extended learning programs after school and during summer and breaks. In 24-25 the school will outsource its TK/K ELOP program to Champions.

Universal Transitional Kindergarten: Beginning in 24-25 the school will shift from two mixed TK/K classrooms to one dedicated TK classroom and one KG-only kindergarten.

Universal Meal Program: The school will continue to contract with Petaluma City Schools (PCS) as its Food Service Authority (FSA) to offer one free breakfast and lunch to all students whose families choose to receive them. The school is appreciative of the extension of this partnership.

24-25 Adopted Budget Approach

The budget submitted here is based on the projection of the school as a going concern as an independent charter school (i.e. status quo) with the costs and liabilities listed above. At the appropriate time, we will work with PCS to restructure the budget on the basis of the school being a dependent charter / school of the district (e.g. removing lease/major repairs costs, re-benching teacher salaries, removing/reducing redundant admin costs, adding back specialty programs, etc.)

Budget Planning Factors and Assumptions

We have listed below the key planning factors issued by the Department of Finance and other key agencies used in the preparation of this report. We have used the recommendations of the SSC Financial Projection Dashboard where applicable:

Planning Factors / Assumptions	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory COLA (DOF)	8.22%	1.07%	2.93%	3.08%	3.30%
Funded/Estimated COLA	8.22%	1.07%	2.93%	3.08%	3.30%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Projected Rates	26.68%	27.05%	27.60%	28.00%	29.20%
Unemployment Insurance Rate	0.05%	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$177.00	\$177.00	\$177.00	\$177.00	\$177.00
Lottery – Prop. 20 per ADA	\$72.00	\$72.00	\$72.00	\$72.00	\$72.00
Mandated Block Grant: Charter K-8 / ADA	\$19.85	\$20.06	\$20.65	\$21.29	\$21.99
Enrollment	250	270	272	274	274
ADA	236.40	256.50	260.58	262.49	262.49
Certificated Emp FTE	15.50	14.00	14.00	14.00	14.00
Classified Emp FTE	11.53	10.88	10.25	10.25	10.25
Total Emp FTE	27.03	24.88	24.25	24.25	24.25
Avg Annual Proj Salary Incr - Cert Tchr ⁻¹⁾	10.00%	10.00%	0.00%	0.00%	0.00%
Avg Annual Proj Salary Incr - Clsfd ⁻²⁾	2-3%	2-3%	2-3%	2-3%	2-3%
Notes					
⁽¹⁾ 23-24 forward are budgeted salary schedule increases. The carry forward of the 24-25 increase is contingent upon school enrollment of 268 or more.					
⁽²⁾ For continuing employees. Does not take into account staff / FTE reductions					

REVENUE

Overall, revenue is budgeted to increase by \$186.6K (+5.7%)

Enrollment / ADA:

Enrollment and ADA assumptions are detailed in the attached exhibit. The school is expecting official (i.e. CalPADS) enrollment to increase by 20 students (8.0%) in 2024-25. Current enrollment lottery results and waitlists support this higher level of enrollment if not more. ADA is expected to increase by 20.10 (8.5%) due to the additional students and a continuing higher attendance rate approaching pre-Covid levels. In 23-24 the school expanded the short-term Independent Study program for when students are not able to attend school, offering students

the opportunity to make up for lost class time and also for the school to capture additional ADA. The school will continue to monitor ADA closely and modify its projections accordingly.

LCFF Revenue: (+290.1K, +10.9%)

This is driven by the 20.10 increase in ADA at the 24-25 LCFF/ADA rate of \$11,525 per ADA.

Federal Revenues: (+\$4.9K vs 23-24)

The school expects to receive additional Title 1 funding in 24-25 based on its higher prior year unduplicated count.

Other State Revenues (+\$6.0K, +4.0%)

The school is expecting a modest overall increase in Other State Revenue. The school anticipates it will not be able to apply Prop 28 funding in 24-25 due to program cuts and will record the amount as deferred income for the year. It should be noted that a change to FASB accounting rules now requires the school to record as deferred income any federal or state restricted funding received by not used/earned. In 23-24 the school will record remaining Educator Effectiveness funds as deferred income and recognize this income in future years as expended. As a conservative estimate the school is assuming that Prop 28 funding and 20% or ELOP funding will be recorded as deferred/unearned income in each year of the MYP.

Local Revenue: (-\$114.4K, \$-28.2%)

The decrease is primarily driven by the outsourcing of the TK/K ELOP program (\$83.0K). [Note: this is more than offset by a decrease of \$103.3K in ELOP program salaries and benefits costs noted further below.] The school also expects a \$15.0K decrease in interest income on lower interest rates and fund balances and expects lower levels of fundraising/grant funding from the Live Oak Foundation (-\$9.8K) after a particularly successful 23-24 fundraising year.

EXPENDITURES

Overall expenditures are expected to decrease (-\$44.1K; -1.2%) in 24-25. However, significant increases in several areas (e.g. certificated salaries, aide staffing, insurance, health benefits, PERS) have been offset by cuts in other areas (e.g. net 1.5 certificated FTE reduction, 1.9 classified FTE reduction from outsourcing TK/K ELOP program).

Certificated Salaries (-\$36.9K; -2.70%): Another 10% salary schedule increase and slight FTE increase of 0.1 was offset by a reduction of 1.6 FTE (-\$112.9K) and lower average step levels due to turnover of longer serving teachers.

Classified Salaries (-\$18.3K; -2.8%): As discussed above Classified FTE will decrease by 1.9 FTE (-\$75.9K) as a result of outsourcing the TK/K AfterCare/ELOP program (offset slightly by higher ELOP contract costs). This is offset by the addition of 1.15 FTE for classified student support aides and 0.2 FTE in additional events/vol coordinator FTE.

Benefits/Payroll Taxes (+\$20.3K; +2.5%): This is driven primarily by higher PERS costs and additional Medical Plan costs.

Books and Supplies (-\$34.6K): This is primarily due to a pending re-structuring of the meal program with PCS and reimbursement/credit for all claimed school meals (-\$43.0K) offset by

slightly higher expenditures in other areas

Services and Contracts (+\$19.5K; +3.7%): Significant variances include: expected cost of ELOP contracts (+\$14.0K) from TK/K outsourcing; increased professional development (+14.7K) to utilized Ed Eff funding; Increased food service fees as a result of the pending re-structuring of the meal program with PCS (+14.5K); pending food service and ELOP facilities renovations (+\$17.8K); offset by lower expected legal costs (\$-17.0K) and lower lease costs (-\$28.9K).

As noted above, amounts included in this budget for lease costs, electricity, and major repairs for the three year period are respectively: \$193.5K, 179.5K, and \$180.6K. Foregoing these costs as a school of the district would immediately make the school sustainable with its remaining cost structure as-is.

RESERVES

As discussed above, there are several factors impacting the long-term sustainability of the school and leading it to pursue a strategy of becoming a school of the district rather than remain an independent charter. Even with this in mind, the current budget strives towards maintaining as strong a financial base as possible and to maintain a level of financial reserves that would merit a positive certification as a stand-alone independent charter. Becoming part of the district would greatly enhance the school's cost structure and related reserve balances. County offices of education and charter school advocacy organizations stress the need for reserves well in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty (5%) represents only a few weeks of payroll for most schools. In a normal budget year, The Government Finance Officers Association (GFOA) recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. The Non-profit Operating Reserve Initiative (NORI) recommends a reserve level of 3 months or 25%. Because it does not have the same ready access to working capital as school districts (e.g. TRANS), the school's previous goal was to maintain reserves at levels above the GFOA recommendation.

As with the 23-24 Budget, this budget has presented a particular challenge of addressing teacher salary levels while also dealing with enrollment, attendance, and other funding issues. In order to address these issues, the school has budgeted to draw down reserve levels to partially fund teacher salary increases; drawing down reserve levels to 13.8% (24-25), 10.0% (25-26), and 7.1% (26-27).

Should a merger with the district not come to pass, the school will closely monitor its reserve position vis-à-vis enrollment and other funding sources and will reconsider its projected staffing for 25-26 and 26-27 in order to more closely meet its reserve level goals.

Surplus/Deficit and Fund Balance

The school is estimating the 2024-25 Unrestricted Ending Fund Balance to be \$498,900 or 13.8% of total 24-25 budgeted expenditures, equivalent to 1.65 months of average expenditures. This amount is above the 5% minimum reserve requirement, and below the school's reserve level goals as discussed above. While not meeting its reserve goals due to balancing competing priorities, the Unrestricted Net Position is still above the 5% reserve for economic uncertainty threshold for all three years covered in the MYP. We have discussed matters related to the 7.1% reserve level that we are currently projecting for 26-27.

The ending fund balances for the three years covered in this report as well as the preceding seven years are shown below:

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP				
								2024-25 7/1 AB	24-25 AB vs PY	2025-26 MYP	2026-27 MYP	
Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(430,350)	(199,595)	230,755	(132,763)	(100,510)	
Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	701,378	(430,350)	501,783	369,020	
- Adj to Beginning Balance												
Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(430,350)	(199,595)	230,755	(132,763)	(100,510)	
Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	701,378	501,783	(199,595)	369,020	268,510	
- Less: Net Investment in Capital As	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,721)	(2,883)	(2,883)	-	(1,802)	(1,081)	
- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)						
Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	698,495	498,900	(199,595)	367,218	267,429	
% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	19.1%	13.8%	-5.3%	10.0%	7.1%	
# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	2.29	1.65	(0.63)	1.20	0.86	
Memo: Cumulative Surplus / (Deficit) - 10 Yr Period: 17-18 through 26-27												
Actuals: 7 Yrs: 17-24								33,840				
Budget/Proj: 3 Yrs: 24-27									(432,868)			
Total: 10 Yrs: 17-28									(399,028)			

Cash Flow / Working Capital

While not ideal, the school still is able to maintain a manageable unrestricted reserve position. As such, the school does not anticipate cash flow or working capital issues during the first two years of the MYP period. A \$498.9K EFB at the end of 24-25 (~1.65 mos. of avg exp) is still sufficient to cover the standard variances in flows of revenue and expenditures in the course of normal operations. Should the state announce budget cuts, deferrals (beyond the June to July shift), or other deviations from standard funding years the school will prepare a more detailed analysis of cash flows to ensure that the school has sufficient cash reserves to meet its expenditure and reserve obligations. In general, over the course of a normal year cash flow variances do not exceed ~1.1 months of average expenditures. As long as the school is above that level of cash balance, it will be able to meet its ongoing obligations. The school will revise year two and three staffing projections should conditions deteriorate and recast those years in order to meet the school’s reserve goals. As a backstop, the school has access to ~\$125K in working capital / borrowing capacity available from the foundation that supports the school should it be needed.

Overall Fiscal Condition of the School / Certification

As discussed in this report, it will be difficult for the school to sustain its current levels of staffing and programming at projected enrollment levels and is pursuing a merger with the district, which is expected to help the school reach full enrollment and recognize its full potential. With the steps the school has taken to achieve the budget positions presented in this report and the other strategies it is currently pursuing, the Live Oak Charter School is relatively financially secure over the MYP period as a stand-alone independent charter. Beyond the MYP period, unless the school is able to reach full enrollment, it will not be sustainable as such. As discussed throughout this report, the school continues to take steps to operate within its means while balancing multiple priorities and cost pressures. As such, the school is projecting the ending fund balance for this budget year and the subsequent two years to be above the reserve levels needed for a positive certification.

Charter Number: 0382

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____

Date: _____

Charter School Official
(Original signature required)

Printed Name: Dr. Linda Delgado

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

John Azzizzi

Name

Finance Manager

Title

707-244-9203

Telephone

john.azzizzi@liveoakcharterschool.org

E-mail Address

23-24 YE Estimate

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 2nd Int	2023-24 YE Est	Var (\$) YE vs 2nd
A. REVENUES	ADA	277.83	278.77	278.77	252.37	232.71	235.93	236.40	0.47
1. LCFF Sources									
State Aid - Current Year	8011	856,064	893,586	718,194	775,924	936,238	1,029,385	1,031,524	2,139
EPA State Aid - Cur Yr	8012	55,532	55,754	55,754	83,072	64,968	206,373	92,473	(113,900)
State Aid - Prior Years	8019	271	134	65,905	(243)	14,514	-	-	-
In-Lieu of Property Taxes	8096	1,383,398	1,426,291	1,536,906	1,409,440	1,368,998	1,425,017	1,542,167	117,150
Total LCFF Sources		2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,660,775	2,666,164	5,389
Memo: LCFF / ADA		8,261	8,522	8,526	8,988	10,248	11,278	11,278	-
2. Federal Revenues									
Title I (3010)	8290			17,079	21,417	21,271	10,094	10,094	-
Fed'l Mental Health (3327)	8290						2,706	-	(2,706)
ESSER II (3212)	8290			54,076	(75)				-
ESSER III (3213) [80%]	8290			6,608	90,505				-
ESSER III (3214) [20%]	8290			-	24,278				-
COVID GEER (3215)	8290			15,180	-				-
AB86 - ESSER II (3216)	8290				24,590				-
AB86 - GEER II (3217)	8290				5,644				-
AB86 - ESSER III (3218)	8290				16,030				-
AB86 - ESSER III LL (3219)	8290				27,633				-
P-EBT Local Admin Grnt (5810)	8290				614				-
COVID CRF (3220)	8290			91,985	-	-	-	-	-
Total Federal Revenues		-	-	184,928	210,636	21,271	12,800	10,094	(2,706)
3. Other State Revenues									
Mandate Block Grant	8550	4,563	4,681	4,700	4,798	4,628	4,597	4,597	-
State Lottery Unres (1100)	8560	46,796	43,446	49,060	44,299	47,517	41,818	41,901	83
State Lottery Prop20/Restr (6300)	8560	18,689	14,255	21,297	20,514	23,258	17,011	17,045	34
State Lottery Unres - PY (1100)	8560	1,199	916	(611)	(607)	8,188	5,854	5,854	-
State Lottery Prop20/Restr - PY (6300)	8560	1,732	1,633	(617)	(280)	4,547	5,210	5,210	-
One-Time Discretionary Grnt	8550/90	51,471							-
Educ-Rel Mental Health (ERMHS)	8590						10,800	10,800	-
Lrng Recvry EB Grant (7435)	8590					115,166	115	115	-
A,M,& IM Block Grant (6762)	8590					158,685	3,443	3,443	-
21-22 ADA HH - Decl Enr Protecti	8590					237,272			-
Exp Lrng Opp Program (2600)	8590				50,000	87,390	72,331	72,331	-
Univ PreK Planning Grant (6053)	8590				53,873	38,433			-

23-24 YE Estimate

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 2nd Int	2023-24 YE Est	Var (\$) YE vs 2nd
Educator Eff: FY21-26 (6266)	8590				64,768			(41,000)	(41,000)
Prop 28 Arts&Musc (6770)	8590						30,983	30,985	2
COVID Prop 98 (7420)	8590			20,236	-				-
AB86-In-Person Instr (7422)	8590			70,377	11,718				-
AB86-Exp Learning Opp (7425)	8590			76,651	(41)				-
AB86-Exp Learning Opp (7426)	8590			16,501	-				-
SB740 Facilities Grant-PY (6030)	8590	217,971	(14,111)	1,024	-				-
CAASPP/ELPAC Testing	8590	760	951	868	-	186	218	218	-
Other Categorical Programs	8590	29,298	4,787						-
Total Other State Revenues		372,479	56,558	259,487	249,042	725,269	192,380	151,499	(40,881)
4. Other Local Revenues									
Meal Program Income	8634		9,760	108	-	-	-	-	-
Interest Income	8660	12,126	10,758	10,034	7,620	20,423	23,000	33,000	10,000
Consortium Fees (CBSC)	8677	89,582	92,856	93,640	109,751	126,269	138,183	138,183	-
AfterCare Revenue (CARE)	8689	137,902	107,007	1,369	96,223	107,711	65,000	83,000	18,000
Foundation Grant (0000-FUND)	8699	226,265	225,848	3,387	9,846	115,042	103,760	113,800	10,040
Foundation F-A-N (9038-FUND)	8699	21,075	20,007		11,582	32,975	20,875	20,875	-
Grants (9038)	8699	8,934	20,000	17,591	25,627	205	2,500	2,500	-
Library Grant/Donation (LIBR)	8699	334	1,386	-	-				-
Music Grant/Donation (MUSC)	8699		2,050	-	-	550	650	1,800	1,150
RESIG Safety Grant (9090)	8699			-	-	-	-	1,416	1,416
Misc Revenue (incl WC ROI)	8699	15,844	15,004	10,296	11,663	18,702	10,000	11,750	1,750
PPP Proceeds (SPEC)	8699			-	463,200				-
Total Local Revenues		512,062	504,676	136,425	735,512	421,877	363,968	406,324	42,356
5. TOTAL REVENUES		3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,229,924	3,234,081	4,158
Memo: LCFF Supplemental Revenue (incl in 8011)		93,259	90,930	93,259	96,635	99,427	125,643	125,899	256
- LCFF Supp %			3.98%	4.08%	4.45%	4.39%	5.04%	5.04%	

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 2nd Int	2023-24 YE Est	23-24 YE vs 2nd
BAL	Beginning Fund Balance	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	1,131,728	-
REVENUE										
8011	LCFF: State Aid	671,143	856,064	893,586	718,194	775,924	936,238	1,029,385	1,031,524	2,139
8012	LCFF: EPA	91,869	55,532	55,754	55,754	83,072	64,968	206,373	92,473	(113,900)
8019	LCFF: PY Adjustments	56,588	271	(5,493)	65,905	(243)	(20,977)	-	-	-
8019	EPA,PY Adj			5,627	-	-	35,491	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,602,810	1,409,440	1,383,512	1,425,017	1,542,167	117,150
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	(65,904)	-	(14,514)	-	-	-
LCFF	LCFF Income	2,252,777	2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,660,775	2,666,164	5,389
Fed	Other Federal Revenue			-	184,928	210,636	21,271	12,800	10,094	(2,706)
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,700	4,798	4,628	4,597	4,597	-
8560	State Lottery Revenue	68,013	68,416	60,250	69,130	63,926	83,509	69,893	70,010	117
8590	All Other State Revenues	336,954	248,029	(8,373)	185,657	180,318	637,132	117,890	76,892	(40,998)
State	Other State Revenue	450,945	372,479	56,558	259,487	249,042	725,269	192,380	151,499	(40,881)
8634	Food Services Revenue			9,760	108	-	-	-	-	-
8660	Interest Income	11,024	12,126	10,758	10,034	7,620	20,423	23,000	33,000	10,000
8677	Consortium Dir - Billed to Other LEAs		89,582	92,856	93,640	109,751	126,269	138,183	138,183	-
8689	All Other Fees-AfterCare Program	115,769	137,902	107,007	1,369	96,223	107,711	65,000	83,000	18,000
8699	All Other Local Revenues	235,510	272,452	284,295	31,274	521,918	167,474	137,785	152,141	14,356
8980	Contribute From Unnrstrctd Rev	-	-	-	0	-	-	-	-	-
Local	Local Revenue	362,303	512,062	504,676	136,425	735,512	421,877	363,968	406,324	42,356
REV	Total Revenue	3,066,024	3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,229,924	3,234,081	4,158
EXPENDITURES										
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	772,985	925,204	1,100,105	1,136,438	1,167,438	31,000
1130	Teachers' Extra Assignmnt/Stipends	8,000	12,300	10,000	23,100	7,449	10,957	10,800	31,550	20,750
1148	Teacher Substitutes	14,809	16,726	5,640	270	13,460	40,262	11,000	16,500	5,500
1300	Cert Suprvrs' & Admins' Sal	115,000	121,000	110,000	111,760	123,500	130,079	147,602	147,602	-
1xxx	Total Certificated Salaries	870,734	919,057	889,164	908,115	1,069,613	1,281,403	1,305,840	1,363,090	57,250
2100	Instructional Aides' Salaries	189,350	233,569	230,112	157,581	113,484	139,161	143,603	143,603	-
2130	Classified Stipends		1,150	1,500	5,100	2,000	2,800	2,250	2,500	250
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	-	510	514	-	-	-
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	702	2,556	4,300	6,000	8,000	2,000
2220	Classfd Hrly Operations/Custodial	5,543	5,460	3,549	-	-	-	-	-	-
2300	Classified Director	-	106,500	110,000	111,760	122,000	135,650	143,826	143,826	-
2400	Clerical & Office Salaries	156,443	172,256	161,022	160,320	207,203	242,730	248,755	248,005	(750)
2499	Clerical&office Other Misc.	-	-	-	-	422	9,448	7,000	8,500	1,500
2900	Other Classified Salaries	319,923	326,254	244,768	138,307	204,520	170,139	97,642	98,663	1,021

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 2nd Int	2023-24 YE Est	23-24 YE vs 2nd
2960	Student Workers	-	619				-	-	-	-
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	-	1,588	5,491	3,350	3,425	75
2xxx	Total Classified Salaries	726,712	896,232	764,870	573,770	654,283	710,232	652,426	656,521	4,096
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	134,503	167,159	210,627	206,750	205,325	(1,424)
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,683	16,798	35,933	59,598	59,598	-
3202	Benefits - Pers / Classified	96,282	143,461	145,646	114,488	136,015	164,926	160,460	161,756	1,295
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,068	4,224	8,013	13,850	13,850	-
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,517	38,731	42,238	40,450	40,704	254
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,335	14,846	17,429	18,935	19,765	830
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,885	9,059	9,879	9,460	9,520	59
3401	H & W Benefits - Certificated	162,303	149,682	155,188	149,532	193,195	232,633	209,634	203,338	(6,296)
3402	H & W Benefits - Classified	83,093	102,282	94,042	83,379	80,656	73,213	64,982	64,982	-
3501	Benefits - SUI / Certificated	791	1,920	690	1,398	4,864	5,782	1,153	832	(321)
3502	Benefits - SUI / Classified	354	439	367	522	2,969	3,263	326	328	2
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	13,051	18,149	17,015	16,715	17,448	733
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	8,205	11,057	9,375	8,352	8,404	52
3xxx	Total Benefits	570,215	660,983	646,168	577,566	697,722	830,327	810,666	805,850	(4,816)
1-3	Total Salary & Benefits	2,167,661	2,476,271	2,300,202	2,059,450	2,421,619	2,821,962	2,768,931	2,825,461	56,530
	Memo: % of Total Expenditures	75.2%	73.9%	73.5%	77.9%	76.6%	80.0%	76.5%	77.1%	0.6%
4110	Textbooks	860	5,141	135	-	-	5,585	6,500	3,200	(3,300)
4210	Books Other Than Textbooks	1,540	2,131	2,391	860	1,100	1,101	1,500	700	(800)
4300	Materials & Supplies	20,526	910	19,469	924	144	(16)	2,500	2,500	-
4310	Instructional Mat'ls & Supplies	27,244	28,674	16,212	13,974	17,016	26,199	26,341	23,841	(2,500)
4340	Computer Sftware & Related Exp	12,195	11,006	1,199	1,601	475	803	609	400	(209)
4350	Office Supplies	6,346	7,734	3,521	2,182	4,184	4,036	5,500	4,700	(800)
4353	Duplicating Costs	895	3,729	419	168	-	-	-	-	-
4370	Custodial Supplies	4,581	3,373	3,800	528	5,302	6,111	6,598	6,800	202
4390	Other Supplies	42,144	85,661	23,632	20,575	45,189	25,172	30,224	26,606	(3,618)
4400	Non-capitalized Equipment	4,098	6,541	4,798	35,488	11,890	25,315	5,500	1,325	(4,175)
4710	Food Purchases - Nutrition Prgms	1,540	2,131	9,990	253	568	575	2,000	45,000	43,000
4xxx	Total Books and Supplies	120,429	154,902	85,566	76,553	85,868	94,853	87,272	115,072	27,800
5200	Training, Travel, & Conferences	22,447	9,943	16,739	4,646	9,582	10,745	19,286	9,120	(10,166)
5300	Dues & Memberships	4,545	3,279	3,270	3,425	855	3,374	3,500	3,335	(165)
5450	Insurance Costs (Prop&Liab)	12,175	12,411	14,928	21,520	24,796	27,538	29,735	29,735	-
5520	Electricity/Utilities	30,011	27,257	28,375	15,883	35,780	45,043	48,720	48,720	-
5530	Water	12,605	10,460	15,894	15,515	16,963	16,978	17,160	28,000	10,840
5550	Janitorial and Cleaning					81,402	40,345	34,660	34,660	-
5560	Waste Disposal	4,583	5,630	4,431	4,080	7,550	8,649	9,250	9,250	-
5570	Pest Control					1,600	2,655	2,538	2,538	-
5590	Other Site Operations					5,455	7,458	12,789	11,500	(1,289)
5600	Rentals And Leases	195,652	203,789	195,578	160,673	188,664	194,111	180,957	169,901	(11,056)

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 2nd Int	2023-24 YE Est	23-24 YE vs 2nd
5630	Repairs	5,018	22,163	204,671	474	4,796	4,117	5,075	2,200	(2,875)
5632	Copier Repairs, Ops, & Maintenance	3,513	2,349	1,179	-	352	348	508	-	(508)
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	95,836	91,980	94,704	102,587	91,880	(10,707)
5817	SCOE Data Processing Charges	1,552	1,537	1,995	9,130	9,299	9,193	11,674	11,681	7
5818	SCOE A/V Service	95	950	-	-	-	-	964	964	-
5821	Audit Costs	6,092	6,525	10,710	12,050	13,264	19,839	20,570	20,656	86
5823	Legal Costs	2,752	46,048	5,520	3,226	2,059	3,508	27,000	22,000	(5,000)
5825	Advertisement	1,211	999	362	1,179	1,200	739	1,500	1,130	(370)
5830	Professional/Consultant Svcs	-	49,037	-	2,375	-	-	6,000	-	(6,000)
5860	Other Employment Costs	-	1,902	106	132	-	560	500	500	-
5862	Fingerprinting Costs	2,175	2,236	1,386	156	1,549	2,340	2,500	1,500	(1,000)
5911	Telephone	6,329	6,841	6,220	2,510	3,344	3,393	3,520	3,520	-
5940	Internet & Online Services	3,127	3,629	14,404	10,378	13,786	19,576	19,770	17,770	(2,000)
5950	Postage	2,466	1,936	1,482	1,503	753	784	1,800	1,000	(800)
5xxx	Total Services and Contracts	456,846	575,791	622,205	364,690	515,028	515,994	562,563	521,560	(41,003)
6900	Depreciation Exp	7,585	7,583	1,757	1,757	2,117	2,838	2,838	2,838	-
7141	Transfers to District/Other LEA's	128,419	137,785	118,443	140,420	136,085	92,075	199,500	199,500	-
EXP	Total Expenditures	2,880,939	3,352,333	3,128,173	2,642,871	3,160,717	3,527,723	3,621,104	3,664,432	43,327
Surplus / (Deficit)		185,085	(172,527)	(191,174)	314,729	302,666	25,413	(391,181)	(430,350)	(39,169)
	Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	1,131,728	-
	- Adj to Beginning Balance									-
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(391,181)	(430,350)	(39,169)
	Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	740,548	701,378	(39,169)
	- Less: Net Investment in Capital Assets	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,721)	(2,883)	(2,883)	-
	- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)	(32,266)	-	32,266
	Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	705,399	698,495	(6,903)
	% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	19.5%	19.1%	-0.4%
	# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	2.34	2.29	(0.05)

2024-25 BUDGET ASSUMPTIONS - ENROLLMENT & ADA

24-25 Adopted Budget/MYP Projection

Enrollment: ⁻¹⁾	Actual						Budget	Projection				@ 284	@ 300
	18-19	19-20	20-21	21-22	22-23	23-24	24-25 ⁻³⁾	25-26 ⁻³⁾	26-27	27 +	Guideline	Max Cap	
TK	9	13	6	7	7	15	22	20	20	20	20	20	
K (1 & 2 yr)	33	31	31	30	25	22	24	24	24	24	24	24	
1	30	32	28	26	28	28	30	30	30	30	30	32	
2	32	32	32	30	26	30	30	30	30	30	30	32	
3	32	30	29	28	30	30	30	30	30	30	30	32	
4	32	30	27	26	28	30	30	29	30	30	30	32	
5	32	30	29	27	25	21	30	29	29	29	30	32	
6	31	32	31	28	30	26	24	28	28	28	30	32	
7	30	32	32	30	24	26	27	26	27	26	30	32	
8	30	28	31	29	28	22	23	26	26	27	30	32	
Total Enrollment	291	290	276	261	251	250	270	272	274	274	284	300	
Attendance/ADA Rate ⁻²⁾	95.71%	95.83%	n/a	95.86%	92.84%	94.42%	95.00%	95.80%	95.80%	95.80%	95.80%	95.80%	
<i>Adjustment Factor (for est. avg. enrollment)</i>													
ADA - LCFF Assumptions	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	Guideline	Max Cap	
Enrollment (CalPADS Fall 1)	291	290	276	261	251	250	270	272	274	274	284	300	
Unduplicated Pupil #	49	60	66	58	49	85	80	80	81	81	82	86	
- % (One-Yr)	16.8%	20.7%	23.9%	22.22%	19.52%	34.00%	29.63%	29.41%	29.56%	29.56%	28.87%	28.67%	
ADA Actual / Estimate													
TK				6.47	6.50	13.89	20.90	19.16	19.16	19.16	19.16	19.16	
			19-20 P2										
TK-3	131.78	132.64	132.64	117.52	108.87	118.64	129.20	128.37	128.37	128.37	128.37	134.12	
4-6	90.73	89.16	89.16	78.36	76.55	74.03	79.80	82.39	83.35	83.35	86.22	91.97	
7-8	55.32	56.97	56.97	56.49	47.29	43.73	47.50	49.82	50.77	50.77	57.48	61.31	
Total ADA - LCFF	277.83	278.77	278.77	252.37	232.71	236.40	256.50	260.58	262.49	262.49	272.07	287.40	
Change/Variance:	Total ADA vs Pr Yr			-26.40	-19.66	3.69	20.10	4.08	1.91	0.00	35.67	51.00	
	% vs Pr Yr			-9.47%	-7.79%	1.59%	8.50%	1.59%	0.73%	0.00%	15.09%	21.57%	

Note 1: Actual counts are as of CalPADS Census Day. (CalPADS 1.1 and 1.17 Reports will differ if there is a non-ADA TK student enrolled)

Note 2: Past actuals are from P-2 reporting; Attendance Rate includes Independent Study ADA

Note 3: TK student:adult ratio drops to 10:1 in 25-26; remains at 12:1 in 24-25 (max TK/K enrollment = 48 for 2 classrooms)

For 24-25 LOCS will offer 1 TK-only class (22) and 1 KG-only class (24)

24-25 Adopted Budget & MYP

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP			
								2024-25 7/1 AB	Var (\$) AB vs PY	2025-26 MYP	2026-27 MYP
A. REVENUES	ADA	277.83	278.77	278.77	252.37	232.71	236.40	256.50	20.10	260.58	262.49
1. LCFF Sources											
State Aid - Current Year	8011	856,064	893,586	718,194	775,924	936,238	1,031,524	1,163,636	132,112	1,226,027	1,263,574
EPA State Aid - Cur Yr	8012	55,532	55,754	55,754	83,072	64,968	92,473	94,254	1,781	123,071	156,253
State Aid - Prior Years	8019	271	134	65,905	(243)	14,514		-	-		
In-Lieu of Property Taxes	8096	1,383,398	1,426,291	1,536,906	1,409,440	1,368,998	1,542,167	1,698,350	156,183	1,751,406	1,790,121
Total LCFF Sources		2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,666,164	2,956,240	290,076	3,100,504	3,209,948
Memo: LCFF / ADA		8,261	8,522	8,526	8,988	10,248	11,278	11,525	-	11,898	12,229
2. Federal Revenues											
Title I (3010)	8290			17,079	21,417	21,271	10,094	15,000	4,906	15,225	15,453
Fed'l Mental Health (3327)	8290							-	-		
ESSER II (3212)	8290			54,076	(75)				-		
ESSER III (3213) [80%]	8290			6,608	90,505				-		
ESSER III (3214) [20%]	8290			-	24,278				-		
COVID GEER (3215)	8290			15,180	-				-		
AB86 - ESSER II (3216)	8290				24,590				-		
AB86 - GEER II (3217)	8290				5,644				-		
AB86 - ESSER III (3218)	8290				16,030				-		
AB86 - ESSER III LL (3219)	8290				27,633				-		
P-EBT Local Admin Grnt (5810)	8290				614				-		
COVID CRF (3220)	8290			91,985	-	-	-	-	-		
Total Federal Revenues		-	-	184,928	210,636	21,271	10,094	15,000	4,906	15,225	15,453
3. Other State Revenues											
Mandate Block Grant	8550	4,563	4,681	4,700	4,798	4,628	4,597	4,742	145	5,297	5,548
State Lottery Unres (1100)	8560	46,796	43,446	49,060	44,299	47,517	41,901	45,401	3,500	46,123	46,461
State Lottery Prop20/Restr (6300)	8560	18,689	14,255	21,297	20,514	23,258	17,045	18,468	1,423	18,762	18,899
State Lottery Unres - PY (1100)	8560	1,199	916	(611)	(607)	8,188	5,854	-	(5,854)		
State Lottery Prop20/Restr - PY (6300)	8560	1,732	1,633	(617)	(280)	4,547	5,210	-	(5,210)		
One-Time Discretionary Grnt	8550/90	51,471							-		
Educ-Rel Mental Health (ERMHS)	8590						10,800		(10,800)		
Lrng Recvry EB Grant (7435)	8590					115,166	115		(115)		
A,M,& IM Block Grant (6762)	8590					158,685	3,443		(3,443)		
21-22 ADA HH - Decl Enr Protect	8590					237,272			-		
Exp Lrng Opp Program (2600)	8590				50,000	87,390	72,331	68,720	(3,611)	79,285	89,313
Univ PreK Planning Grant (6053)	8590				53,873	38,433			-		
Educator Eff: FY21-26 (6266)	8590				64,768		(41,000)	20,000	61,000	21,000	
Prop 28 Arts&Musc (6770)	8590						30,985	32,680	1,695	34,770	35,117

24-25 Adopted Budget & MYP

Description	Object Code	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP			
								2024-25 7/1 AB	Var (\$) AB vs PY	2025-26 MYP	2026-27 MYP
COVID Prop 98 (7420)	8590			20,236	-				-		
AB86-In-Person Instr (7422)	8590			70,377	11,718				-		
AB86-Exp Learning Opp (7425)	8590			76,651	(41)				-		
AB86-Exp Learning Opp (7426)	8590			16,501	-				-		
SB740 Facilities Grant-PY (6030)	8590	217,971	(14,111)	1,024	-				-		
CAASPP/ELPAC Testing	8590	760	951	868	-	186	218	202	(16)	208	214
Other Programs/Deferred Income	8590	29,298	4,787					(32,680)	(32,680)	(50,627)	(52,980)
Total Other State Revenues		372,479	56,558	259,487	249,042	725,269	151,499	157,533	6,034	154,818	142,572
4. Other Local Revenues											
Meal Program Income	8634		9,760	108	-	-	-	-	-	-	-
Interest Income	8660	12,126	10,758	10,034	7,620	20,423	33,000	18,000	(15,000)	10,000	7,500
Consortium Fees (CBSC)	8677	89,582	92,856	93,640	109,751	126,269	138,183	136,183	(2,000)	132,060	136,022
AfterCare Revenue (CARE)	8689	137,902	107,007	1,369	96,223	107,711	83,000		(83,000)	-	-
Foundation Grant (0000-FUND)	8699	226,265	225,848	3,387	9,846	115,042	113,800	104,000	(9,800)	104,000	104,000
Foundation F-A-N (9038-FUND)	8699	21,075	20,007		11,582	32,975	20,875	20,000	(875)	20,000	20,000
Grants (9038)	8699	8,934	20,000	17,591	25,627	205	2,500	2,500	-	2,500	2,500
Library Grant/Donation (LIBR)	8699	334	1,386	-	-				-		
Music Grant/Donation (MUSC)	8699		2,050	-	-	550	1,800	-	(1,800)	-	-
RESIG Safety Grant (9090)	8699			-	-	-	1,416	1,250	(166)	1,250	1,250
Misc Revenue (incl WC ROI)	8699	15,844	15,004	10,296	11,663	18,702	11,750	10,000	(1,750)	10,000	10,000
PPP Proceeds (SPEC)	8699			-	463,200				-		
Total Local Revenues		512,062	504,676	136,425	735,512	421,877	406,324	291,933	(114,391)	279,810	281,272
5. TOTAL REVENUES		3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,234,081	3,420,706	186,625	3,550,357	3,649,245
Memo: LCFF Supplemental Revenue (incl in 8011)		93,259	90,930	93,259	96,635	99,427	125,899	152,115	26,216	177,089	175,519
- LCFF Supp %			3.98%	4.08%	4.45%	4.39%	5.04%	5.42%		6.06%	5.78%

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP			
									2024-25 7/1 AB	24-25 AB vs PY	2025-26 MYP	2026-27 MYP
BAL	Beginning Fund Balance	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	701,378	(430,350)	501,783	369,020
REVENUE												
8011	LCFF: State Aid	671,143	856,064	893,586	718,194	775,924	936,238	1,031,524	1,163,636	132,112	1,226,027	1,263,574
8012	LCFF: EPA	91,869	55,532	55,754	55,754	83,072	64,968	92,473	94,254	1,781	123,071	156,253
8019	LCFF: PY Adjustments	56,588	271	(5,493)	65,905	(243)	(20,977)	-	-	-	-	-
8019	EPA,PY Adj	-	-	5,627	-	-	35,491	-	-	-	-	-
8096	In Lieu Of Property Tax	1,433,177	1,374,109	1,425,089	1,602,810	1,409,440	1,383,512	1,542,167	1,698,350	156,183	1,751,406	1,790,121
8096	In Lieu Of Property Tax - PY Adj	-	9,289	1,202	(65,904)	-	(14,514)	-	-	-	-	-
LCFF	LCFF Income	2,252,777	2,295,265	2,375,765	2,376,759	2,268,193	2,384,718	2,666,164	2,956,240	290,076	3,100,504	3,209,948
Fed	Other Federal Revenue			-	184,928	210,636	21,271	10,094	15,000	4,906	15,225	15,453
8550	Mandated Cost Reimbursements	45,978	56,034	4,681	4,700	4,798	4,628	4,597	4,742	145	5,297	5,548
8560	State Lottery Revenue	68,013	68,416	60,250	69,130	63,926	83,509	70,010	63,869	(6,141)	64,885	65,360
8590	All Other State Revenues	336,954	248,029	(8,373)	185,657	180,318	637,132	76,892	88,922	12,030	84,636	71,664
State	Other State Revenue	450,945	372,479	56,558	259,487	249,042	725,269	151,499	157,533	6,034	154,818	142,572
8634	Food Services Revenue	-	-	9,760	108	-	-	-	-	-	-	-
8660	Interest Income	11,024	12,126	10,758	10,034	7,620	20,423	33,000	18,000	(15,000)	10,000	7,500
8677	Consortium Dir - Billed to Other LEAs	-	89,582	92,856	93,640	109,751	126,269	138,183	136,183	(2,000)	132,060	136,022
8689	All Other Fees-AfterCare Program	115,769	137,902	107,007	1,369	96,223	107,711	83,000	-	(83,000)	-	-
8699	All Other Local Revenues	235,510	272,452	284,295	31,274	521,918	167,474	152,141	137,750	(14,391)	137,750	137,750
8980	Contribute From Unstrctrd Rev	-	-	-	0	-	-	-	-	-	-	-
Local	Local Revenue	362,303	512,062	504,676	136,425	735,512	421,877	406,324	291,933	(114,391)	279,810	281,272
REV	Total Revenue	3,066,024	3,179,806	2,936,999	2,957,600	3,463,383	3,553,135	3,234,081	3,420,706	186,625	3,550,357	3,649,245
EXPENDITURES												
1100	Teachers' Salaries - Regular	732,925	769,030	763,524	772,985	925,204	1,100,105	1,167,438	1,125,515	(41,923)	1,148,415	1,166,192
1130	Teachers' Extra Assignmnt/Stipends	8,000	12,300	10,000	23,100	7,449	10,957	31,550	31,000	(550)	31,000	31,000
1148	Teacher Substitutes	14,809	16,726	5,640	270	13,460	40,262	16,500	17,000	500	17,000	17,000
1300	Cert Suprvrs' & Admins' Sal	115,000	121,000	110,000	111,760	123,500	130,079	147,602	152,724	5,122	158,026	163,513
1xxx	Total Certificated Salaries	870,734	919,057	889,164	908,115	1,069,613	1,281,403	1,363,090	1,326,239	(36,850)	1,354,441	1,377,705
2100	Instructional Aides' Salaries	189,350	233,569	230,112	157,581	113,484	139,161	143,603	185,738	42,135	226,438	234,217
2130	Classified Stipends	-	1,150	1,500	5,100	2,000	2,800	2,500	1,000	(1,500)	1,000	1,000
2148	Instr Aides Subs - Schl Bus	4,349	4,641	1,428	-	510	514	-	-	-	-	-
2199	Instr Aides Oth Miscellaneous	12,533	21,243	8,895	702	2,556	4,300	8,000	8,000	-	8,000	8,000
2220	Classfd Hrlly Operations/Custodial	5,543	5,460	3,549	-	-	-	-	-	-	-	-
2300	Consortium Director	-	106,500	110,000	111,760	122,000	135,650	143,826	149,527	5,701	155,454	161,622
2400	Clerical & Office Salaries	156,443	172,256	161,022	160,320	207,203	242,730	248,005	268,241	20,236	236,504	243,600
2499	Clerical&office Other Misc.	-	-	-	-	422	9,448	8,500	4,000	(4,500)	4,000	4,000
2900	Other Classified Salaries	319,923	326,254	244,768	138,307	204,520	170,139	98,663	21,132	(77,530)	22,189	23,298
2960	Student Workers	-	619	-	-	-	-	-	-	-	-	30

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP			
									2024-25 7/1 AB	24-25 AB vs PY	2025-26 MYP	2026-27 MYP
2999	Other Class Sals Other Misc.	38,571	24,540	3,597	-	1,588	5,491	3,425	600	(2,825)	600	600
2xxx	Total Classified Salaries	726,712	896,232	764,870	573,770	654,283	710,232	656,521	638,238	(18,283)	654,186	676,338
3101	Benefits - Strs / Certificated	115,532	137,238	139,446	134,503	167,159	210,627	205,325	204,952	(373)	210,319	213,979
3201	Benefits - Pers / Certificated	10,290	12,483	13,769	14,683	16,798	35,933	59,598	68,488	8,890	69,909	72,071
3202	Benefits - Pers / Classified	96,282	143,461	145,646	114,488	136,015	164,926	161,756	172,643	10,888	173,528	182,031
3311	Benefits - OASDI/ Certificated	4,031	4,365	4,190	4,068	4,224	8,013	13,850	15,698	1,848	15,704	15,958
3312	Benefits - OASDI/ Classified	43,765	53,833	45,491	33,517	38,731	42,238	40,704	39,571	(1,134)	40,560	41,933
3331	Benefits - Medicare / Cert.	11,886	12,556	12,055	12,335	14,846	17,429	19,765	19,230	(534)	19,639	19,977
3332	Benefits - Medicare / Class.	10,261	12,688	10,639	7,885	9,059	9,879	9,520	9,254	(265)	9,486	9,807
3401	H & W Benefits - Certificated	162,303	149,682	155,188	149,532	193,195	232,633	203,338	213,748	10,410	213,823	213,844
3402	H & W Benefits - Classified	83,093	102,282	94,042	83,379	80,656	73,213	64,982	60,693	(4,289)	69,271	69,278
3501	Benefits - SUI / Certificated	791	1,920	690	1,398	4,864	5,782	832	1,163	332	1,177	1,189
3502	Benefits - SUI / Classified	354	439	367	522	2,969	3,263	328	319	(9)	327	338
3601	Benefits - Wcomp/ Certificated	17,237	15,247	13,324	13,051	18,149	17,015	17,448	13,793	(3,655)	14,086	14,328
3602	Benefits - Wcomp/ Classified	14,390	14,787	11,320	8,205	11,057	9,375	8,404	6,638	(1,767)	6,804	7,034
3xxx	Total Benefits	570,215	660,983	646,168	577,566	697,722	830,327	805,850	826,192	20,342	844,633	861,767
1-3	Total Salary & Benefits	2,167,661	2,476,271	2,300,202	2,059,450	2,421,619	2,821,962	2,825,461	2,790,670	(34,792)	2,853,260	2,915,809
	Memo: % of Total Expenditures	75.2%	73.9%	73.5%	77.9%	76.6%	80.0%	77.1%	77.1%	0.0%	76.1%	76.3%
4110	Textbooks	860	5,141	135	-	-	5,585	3,200	3,200	-	500	500
4210	Books Other Than Textbooks	1,540	2,131	2,391	860	1,100	1,101	700	1,200	500	1,218	1,236
4300	Materials & Supplies	20,526	910	19,469	924	144	(16)	2,500	2,500	-	2,500	2,500
4310	Instructional Mat'ls & Supplies	27,244	28,674	16,212	13,974	17,016	26,199	23,841	25,785	1,944	26,171	26,567
4340	Computer Sftware & Related Exp	12,195	11,006	1,199	1,601	475	803	400	425	25	431	437
4350	Office Supplies	6,346	7,734	3,521	2,182	4,184	4,036	4,700	5,000	300	5,075	5,151
4353	Duplicating Costs	895	3,729	419	168	-	-	-	-	-	-	-
4370	Custodial Supplies	4,581	3,373	3,800	528	5,302	6,111	6,800	7,000	200	7,105	7,212
4390	Other Supplies	42,144	85,661	23,632	20,575	45,189	25,172	26,606	28,853	2,247	29,261	29,686
4400	Non-capitalized Equipment	4,098	6,541	4,798	35,488	11,890	25,315	1,325	4,500	3,175	4,500	4,500
4710	Food Purchases - Nutrition Prgms	1,540	2,131	9,990	253	568	575	45,000	2,000	(43,000)	575	575
4xxx	Total Books and Supplies	120,429	154,902	85,566	76,553	85,868	94,853	115,072	80,463	(34,609)	78,791	79,849
5200	Training, Travel, & Conferences	22,447	9,943	16,739	4,646	9,582	10,745	9,120	23,850	14,730	23,132	8,414
5300	Dues & Memberships	4,545	3,279	3,270	3,425	855	3,374	3,335	3,500	165	3,553	3,606
5450	Insurance Costs (Prop&Liab)	12,175	12,411	14,928	21,520	24,796	27,538	29,735	31,634	1,899	33,220	34,880
5520	Electricity/Utilities	30,011	27,257	28,375	15,883	35,780	45,043	48,720	49,450	730	50,192	50,945
5530	Water	12,605	10,460	15,894	15,515	16,963	16,978	28,000	23,000	(5,000)	23,920	24,880
5550	Janitorial and Cleaning					81,402	40,345	34,660	35,460	800	35,815	36,173
5560	Waste Disposal	4,583	5,630	4,431	4,080	7,550	8,649	9,250	9,500	250	9,643	9,788
5570	Pest Control					1,600	2,655	2,538	2,750	212	2,791	2,860
5590	Other Site Operations					5,455	7,458	11,500	12,000	500	12,180	12,363
5600	Rentals And Leases	195,652	203,789	195,578	160,673	188,664	194,111	169,901	140,990	(28,911)	141,375	141,765
5630	Repairs	5,018	22,163	204,671	474	4,796	4,117	2,200	20,000	17,800	5,000	5,075
5632	Copier Repairs, Ops, & Maintenance	3,513	2,349	1,179	-	352	348	-	-	-	-	31

Obj	Account	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 YE Est	3-Yr MYP			
									2024-25 7/1 AB	24-25 AB vs PY	2025-26 MYP	2026-27 MYP
5800	Other Svcs & Oper Expenditures	140,498	156,872	94,955	95,836	91,980	94,704	91,880	119,872	27,992	123,506	126,848
5817	SCOE Data Processing Charges	1,552	1,537	1,995	9,130	9,299	9,193	11,681	11,681	-	11,856	12,212
5818	SCOE A/V Service	95	950	-	-	-	-	964	-	(964)	-	-
5821	Audit Costs	6,092	6,525	10,710	12,050	13,264	19,839	20,656	22,000	1,344	22,660	23,340
5823	Legal Costs	2,752	46,048	5,520	3,226	2,059	3,508	22,000	5,000	(17,000)	5,000	5,000
5825	Advertisement	1,211	999	362	1,179	1,200	739	1,130	1,500	370	1,523	1,546
5830	Professional/Consultant Svcs	-	49,037	-	2,375	-	-	-	1,000	1,000	1,000	1,000
5860	Other Employment Costs	-	1,902	106	132	-	560	500	500	-	500	500
5862	Fingerprinting Costs	2,175	2,236	1,386	156	1,549	2,340	1,500	2,000	500	2,030	2,060
5911	Telephone	6,329	6,841	6,220	2,510	3,344	3,393	3,520	3,750	230	3,825	3,900
5940	Internet & Online Services	3,127	3,629	14,404	10,378	13,786	19,576	17,770	20,070	2,300	20,371	20,677
5950	Postage	2,466	1,936	1,482	1,503	753	784	1,000	1,100	100	1,117	1,134
5xxx	Total Services and Contracts	456,846	575,791	622,205	364,690	515,028	515,994	521,560	540,607	19,047	534,209	528,966
6900	Depreciation Exp	7,585	7,583	1,757	1,757	2,117	2,838	2,838	1,081	(1,757)	1,081	721
7141	Transfers to District/Other LEA's	128,419	137,785	118,443	140,420	136,085	92,075	199,500	207,480	7,980	215,779	224,410
EXP	Total Expenditures	2,880,939	3,352,333	3,128,173	2,642,871	3,160,717	3,527,723	3,664,432	3,620,301	(44,131)	3,683,120	3,749,756
Surplus / (Deficit)		185,085	(172,527)	(191,174)	314,729	302,666	25,413	(430,350)	(199,595)	230,755	(132,763)	(100,510)
	Beginning Fund Balance*	667,538	852,623	680,095	488,921	803,650	1,106,315	1,131,728	701,378	(430,350)	501,783	369,020
	- Adj to Beginning Balance											
	Surplus / (Deficit)	185,085	(172,527)	(191,174)	314,729	302,666	25,413	(430,350)	(199,595)	230,755	(132,763)	(100,510)
	Ending Fund Balance	852,623	680,095	488,921	803,650	1,106,315	1,131,728	701,378	501,783	(199,595)	369,020	268,510
	- Less: Net Investment in Capital Assets	(16,368)	(8,785)	(7,028)	(5,271)	(8,560)	(5,721)	(2,883)	(2,883)	-	(1,802)	(1,081)
	- Less EFB Restricted	(173,327)	(176,317)		(11,067)	(128,859)	(200,566)	-	-	-	-	-
	Unrestr EFB / Net Position	662,928	494,993	481,893	787,312	968,897	925,441	698,495	498,900	(199,595)	367,218	267,429
	% of Total Expenditures (Reserve)	23.0%	14.8%	15.4%	29.8%	30.7%	26.2%	19.1%	13.8%	-5.3%	10.0%	7.1%
	# Mos Avg Exp	2.76	1.77	1.85	3.57	3.68	3.15	2.29	1.65	(0.63)	1.20	0.86

Memo: Cumulative Surplus / (Deficit) - 10 Yr Period: 17-18 through 26-27		
Actuals: 7 Yrs: 17-24		33,840
Budget/Proj: 3 Yrs: 24-27		(432,868)
Total: 10 Yrs: 17-28		(399,028)

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals *	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,660,775.00	2,956,240.00	11.1%
2) Federal Revenue		8100-8299	12,800.00	15,000.00	17.2%
3) Other State Revenue		8300-8599	192,381.00	157,533.00	-18.1%
4) Other Local Revenue		8600-8799	363,968.00	291,933.00	-19.8%
5) TOTAL, REVENUES			3,229,924.00	3,420,706.00	5.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,305,840.00	1,326,239.00	1.6%
2) Classified Salaries		2000-2999	652,426.00	638,238.00	-2.2%
3) Employee Benefits		3000-3999	810,665.00	826,192.00	1.9%
4) Books and Supplies		4000-4999	87,272.00	80,463.00	-7.8%
5) Services and Other Operating Expenses		5000-5999	562,563.00	540,607.00	-3.9%
6) Depreciation and Amortization		6000-6999	2,838.00	1,081.00	-61.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	199,500.00	207,480.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,621,104.00	3,620,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(391,180.00)	(199,594.00)	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(391,180.00)	(199,594.00)	-49.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,131,728.00	740,548.00	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,728.00	740,548.00	-34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,131,728.00	740,548.00	-34.6%
2) Ending Net Position, June 30 (E + F1e)			740,548.00	540,954.00	-27.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,883.00	2,883.00	0.0%
b) Restricted Net Position		9797	32,266.00	0.00	-100.0%
c) Unrestricted Net Position		9790	705,399.00	538,071.00	-23.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	916,378.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,025.08		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	21,499.33		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	52,114.46		
e) Accumulated Depreciation - Buildings		9435	(48,285.18)		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	38,750.40		
j) Accumulated Amortization-Lease Assets		9465	(7,750.08)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			979,732.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	134,027.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	31,000.32		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			165,028.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			814,704.23		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,029,385.00	1,163,636.00	13.0%
Education Protection Account State Aid - Current Year		8012	206,373.00	94,254.00	-54.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,425,017.00	1,698,350.00	19.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,660,775.00	2,956,240.00	11.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	2,706.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	10,094.00	15,000.00	48.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,800.00	15,000.00	17.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,597.00	4,742.00	3.2%
Lottery - Unrestricted and Instructional Materials		8560	69,894.00	63,869.00	-8.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,890.00	88,922.00	-24.6%
TOTAL, OTHER STATE REVENUE			192,381.00	157,533.00	-18.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,000.00	18,000.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	138,183.00	136,183.00	-1.4%
All Other Fees and Contracts		8689	65,000.00	0.00	-100.0%
All Other Local Revenue		8699	137,785.00	137,750.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			363,968.00	291,933.00	-19.8%
TOTAL, REVENUES			3,229,924.00	3,420,706.00	5.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,158,238.00	1,173,515.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,602.00	152,724.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,305,840.00	1,326,239.00	1.6%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	151,853.00	194,738.00	28.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	143,826.00	149,527.00	4.0%
Clerical, Technical and Office Salaries		2400	255,755.00	272,241.00	6.4%
Other Classified Salaries		2900	100,992.00	21,732.00	-78.5%
TOTAL, CLASSIFIED SALARIES			652,426.00	638,238.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	206,750.00	204,952.00	-0.9%
PERS		3201-3202	220,058.00	241,131.00	9.6%
OASDI/Medicare/Alternative		3301-3302	82,695.00	83,753.00	1.3%
Health and Welfare Benefits		3401-3402	274,616.00	274,443.00	-0.1%
Unemployment Insurance		3501-3502	1,479.00	1,482.00	0.2%
Workers' Compensation		3601-3602	25,067.00	20,431.00	-18.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			810,665.00	826,192.00	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,500.00	3,200.00	-50.8%
Books and Other Reference Materials		4200	1,500.00	1,200.00	-20.0%
Materials and Supplies		4300	71,772.00	69,563.00	-3.1%
Noncapitalized Equipment		4400	5,500.00	4,500.00	-18.2%
Food		4700	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			87,272.00	80,463.00	-7.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,286.00	23,850.00	23.7%
Dues and Memberships		5300	3,500.00	3,500.00	0.0%
Insurance		5400-5450	29,735.00	31,634.00	6.4%
Operations and Housekeeping Services		5500	125,117.00	132,160.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,540.00	160,990.00	-13.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	173,295.00	163,553.00	-5.6%
Communications		5900	25,090.00	24,920.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			562,563.00	540,607.00	-3.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	2,838.00	1,081.00	-61.9%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,838.00	1,081.00	-61.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	199,500.00	207,480.00	4.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			199,500.00	207,480.00	4.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,621,104.00	3,620,300.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,660,775.00	2,956,240.00	11.1%
2) Federal Revenue		8100-8299	12,800.00	15,000.00	17.2%
3) Other State Revenue		8300-8599	192,381.00	157,533.00	-18.1%
4) Other Local Revenue		8600-8799	363,968.00	291,933.00	-19.8%
5) TOTAL, REVENUES			3,229,924.00	3,420,706.00	5.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,973,522.00	2,038,611.00	3.3%
2) Instruction - Related Services	2000-2999		544,724.00	559,053.00	2.6%
3) Pupil Services	3000-3999		32,707.00	49,045.00	50.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		152,304.00	68,720.00	-54.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		384,059.00	396,030.00	3.1%
8) Plant Services	8000-8999		334,288.00	301,361.00	-9.8%
9) Other Outgo	9000-9999	Except 7600-7699	199,500.00	207,480.00	4.0%
10) TOTAL, EXPENSES			3,621,104.00	3,620,300.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(391,180.00)	(199,594.00)	-49.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(391,180.00)	(199,594.00)	-49.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,131,728.00	740,548.00	-34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,131,728.00	740,548.00	-34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,131,728.00	740,548.00	-34.6%
2) Ending Net Position, June 30 (E + F1e)			740,548.00	540,954.00	-27.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,883.00	2,883.00	0.0%
b) Restricted Net Position		9797	32,266.00	0.00	-100.0%
c) Unrestricted Net Position		9790	705,399.00	538,071.00	-23.7%

	Resource	Description	2023-24	2024-25
			Estimated Actuals	Budget
	6266	Educator Effectiveness, FY 2021-22	32,266.00	0.00
Total, Restricted Net Position			32,266.00	0.00

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	236.40	237.87	236.40	256.50	256.50	256.50
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	236.40	237.87	236.40	256.50	256.50	256.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	236.40	237.87	236.40	256.50	256.50	256.50

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	52,114.46		52,114.46			52,114.46
Equipment			0.00			0.00
Total capital assets being depreciated	52,114.46	0.00	52,114.46	0.00	0.00	52,114.46
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(46,393.04)		(46,393.04)	(2,838.00)		(49,231.04)
Equipment			0.00			0.00
Total accumulated depreciation	(46,393.04)	0.00	(46,393.04)	(2,838.00)	0.00	(49,231.04)
Total capital assets being depreciated, net excluding lease and subscription assets	5,721.42	0.00	5,721.42	(2,838.00)	0.00	2,883.42
Lease Assets	38,750.40		38,750.40			38,750.40
Accumulated amortization for lease assets	(2,583.36)		(2,583.36)	(2,583.36)		(5,166.72)
Total lease assets, net	36,167.04	0.00	36,167.04	(2,583.36)	0.00	33,583.68
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	41,888.46	0.00	41,888.46	(5,421.36)	0.00	36,467.10

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
 2023-24 Estimated Actuals
LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	47,673.00		22,221.00	69,894.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		47,673.00	0.00	22,221.00	69,894.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	35,555.00		0.00	35,555.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	12,118.00		0.00	12,118.00
4. Books and Supplies	4000-4999	0.00		22,221.00	22,221.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		47,673.00	0.00	22,221.00	69,894.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,621,104.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,507.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	152,304.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,838.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	137,357.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				292,499.00
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,283,098.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				237.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,802.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,175,667.39	13,640.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,175,667.39	13,640.60
B. Required effort (Line A.2 times 90%)	2,858,100.65	12,276.54
C. Current year expenditures (Line I.E and Line II.B)	3,283,098.00	13,802.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Live Oak Charter

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (**Fatal**) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Live Oak Charter (6119036) - 24-25 Adopted Budget		5/22/2024							
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
General Assumptions									
COLA & Augmentation	5.07%	13.26%	8.22%	1.07%	2.93%	3.08%	3.30%	3.29%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	261	251	250	270	272	274	274	274	
Unduplicated Pupil Count (UPC)	58	49	85	80	80	81	81	81	
Unduplicated Pupil Percentage (UPP)	22.25%	21.95%	25.20%	27.76%	30.93%	29.53%	29.51%	29.56%	
Current Year LCFF Average Daily Attendance (ADA)	252.37	232.71	236.40	256.50	260.58	262.49	262.49	262.49	
Funded LCFF ADA	252.37	232.71	236.40	256.50	260.58	262.49	262.49	262.49	
LCFF ADA Funding Method	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	
LCFF Entitlement Summary									
Base Grant	\$2,072,608	\$2,163,161	\$2,375,547	\$2,605,060	\$2,724,994	\$2,829,895	\$2,923,259	\$3,019,509	
Grade Span Adjustment	98,952	103,754	122,437	134,756	137,741	141,977	146,726	151,476	
Adjusted Base Grant	\$2,171,560	\$2,266,915	\$2,497,984	\$2,739,816	\$2,862,735	\$2,971,872	\$3,069,985	\$3,170,985	
Supplemental Grant	96,635	99,518	125,899	152,115	177,089	175,519	181,190	187,468	
Concentration Grant	-	-	-	-	-	-	-	-	
Total Base, Supplemental and Concentration Grant	\$2,268,195	\$2,366,433	\$2,623,883	\$2,891,931	\$3,039,824	\$3,147,391	\$3,251,175	\$3,358,453	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	-	18,285	42,281	64,309	60,680	62,557	64,627	66,753	
Total Allowance and Add-On Amounts	\$-	\$18,285	\$42,281	\$64,309	\$60,680	\$62,557	\$64,627	\$66,753	
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$2,268,195	\$2,384,718	\$2,666,164	\$2,956,240	\$3,100,504	\$3,209,948	\$3,315,802	\$3,425,206	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Total LCFF Entitlement (excludes Additional State Aid)	\$ 2,268,195	\$ 2,384,718	\$ 2,666,164	\$ 2,956,240	\$ 3,100,504	\$ 3,209,948	\$ 3,315,802	\$ 3,425,206	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 8,988	\$ 10,248	\$ 11,278	\$ 11,525	\$ 11,898	\$ 12,229	\$ 12,632	\$ 13,049	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement with Additional State Aid	2,268,195	2,384,718	2,666,164	2,956,240	3,100,504	3,209,948	3,315,802	3,425,206	
LCFF Sources Summary									
Funding Source Summary									
Local Revenue (net of In-Lieu of Property Taxes)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 118,563	\$ 103,480	\$ 92,473	\$ 94,254	\$ 123,071	\$ 156,253	\$ 193,632	\$ 232,527	
Net State Aid (excludes Additional State Aid)	\$ 2,149,632	\$ 2,281,238	\$ 2,573,691	\$ 2,861,986	\$ 2,977,433	\$ 3,053,695	\$ 3,122,170	\$ 3,192,679	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,268,195	\$ 2,384,718	\$ 2,666,164	\$ 2,956,240	\$ 3,100,504	\$ 3,209,948	\$ 3,315,802	\$ 3,425,206	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 754,947	\$ 897,817	\$ 1,031,524	\$ 1,163,636	\$ 1,226,027	\$ 1,263,574	\$ 1,305,197	\$ 1,348,451	
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 118,563	\$ 103,480	\$ 92,473	\$ 94,254	\$ 123,071	\$ 156,253	\$ 193,632	\$ 232,527	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ -	\$ 35,491	\$ 38,512	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,394,685	\$ 1,383,421	\$ 1,542,167	\$ 1,698,350	\$ 1,751,406	\$ 1,790,121	\$ 1,816,973	\$ 1,844,228	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	\$ 2,268,195	\$ 2,384,718	\$ 2,666,164	\$ 2,956,240	\$ 3,100,504	\$ 3,209,948	\$ 3,315,802	\$ 3,425,206	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 2,268,195	\$ 2,384,718	\$ 2,666,164	\$ 2,956,240	\$ 3,100,504	\$ 3,209,948	\$ 3,315,802	\$ 3,425,206	

Live Oak Charter (6119036) - 24-25 Adopted Budget		5/22/2024								
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
LCAP Percentage to Increase or Improve Services Calculation										
Base Grant (Excludes add-ons for TIIG & Transportation)					\$ 2,804,125	\$ 2,923,415	\$ 3,034,429	\$ 3,134,612	\$ 3,237,738	
Supplemental and Concentration Grant funding in the LCAP year					\$ 152,115	\$ 177,089	\$ 175,519	\$ 181,190	\$ 187,468	
Projected Additional 15% Concentration Grant funding in the LCAP year					\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services					5.42%	6.06%	5.78%	5.78%	5.79%	
PER-ADA FUNDING LEVELS										
Base, Supplemental and Concentration Rate per ADA										
Grades TK-3	\$	9,332.61	\$ 10,563.22	\$ 11,502.93	\$ 11,682.50	\$ 12,096.71	\$ 12,436.54	\$ 12,846.97	\$ 13,270.77	
Grades 4-6	\$	8,580.57	\$ 9,712.45	\$ 10,576.48	\$ 10,742.03	\$ 11,122.98	\$ 11,435.73	\$ 11,812.31	\$ 12,202.12	
Grades 7-8	\$	8,834.38	\$ 10,000.56	\$ 10,889.50	\$ 11,059.74	\$ 11,452.16	\$ 11,773.57	\$ 12,161.79	\$ 12,563.28	
Grades 9-12	\$	10,504.54	\$ 11,891.06	\$ 12,948.28	\$ 13,151.78	\$ 13,618.35	\$ 14,000.77	\$ 14,461.98	\$ 14,938.89	
Base Grants										
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,319	\$ 10,637	\$ 10,988	\$ 11,350	
Grades 4-6	\$	8,215	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,475	\$ 10,798	\$ 11,154	\$ 11,521	
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,785	\$ 11,117	\$ 11,484	\$ 11,862	
Grades 9-12	\$	9,802	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,500	\$ 12,885	\$ 13,310	\$ 13,748	
Grade Span Adjustment										
Grades TK-3	\$	842	\$ 953	\$ 1,032	\$ 1,043	\$ 1,073	\$ 1,106	\$ 1,143	\$ 1,180	
Grades 9-12	\$	255	\$ 289	\$ 312	\$ 316	\$ 325	\$ 335	\$ 346	\$ 357	
Supplemental Grant										
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,278	\$ 2,349	\$ 2,426	\$ 2,506	
Grades 4-6	\$	1,643	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,095	\$ 2,160	\$ 2,231	\$ 2,304	
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,157	\$ 2,223	\$ 2,297	\$ 2,372	
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,565	\$ 2,644	\$ 2,731	\$ 2,821	
Actual - 1.00 ADA, Local UPP as follows:										
Grades TK-3	\$	398	\$ 444	\$ 552	\$ 614	\$ 705	\$ 694	\$ 716	\$ 741	
Grades 4-6	\$	366	\$ 408	\$ 507	\$ 565	\$ 648	\$ 638	\$ 658	\$ 681	
Grades 7-8	\$	376	\$ 421	\$ 522	\$ 582	\$ 667	\$ 657	\$ 678	\$ 701	
Grades 9-12	\$	448	\$ 500	\$ 621	\$ 692	\$ 793	\$ 781	\$ 806	\$ 834	
Concentration Grant (>55% population)										
Maximum - 1.00 ADA, 100% UPP		65%	65%	65%	65%	65%	65%	65%	65%	
Grades TK-3	\$	5,808	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,405	\$ 7,633	\$ 7,885	\$ 8,145	
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,809	\$ 7,019	\$ 7,250	\$ 7,489	
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,739	\$ 6,811	\$ 7,010	\$ 7,226	\$ 7,465	\$ 7,710	
Grades 9-12	\$	6,537	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,336	\$ 8,593	\$ 8,876	\$ 9,168	
Actual - 1.00 ADA, Local UPP >55% as follows:										
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL SALARY AND BENEFITS EXPENDITURES BY PROGRAM 2023-24 YE ESTIMATE [SUMMARY]

LCAP

Staff	Total Salary & Benefits	Multi-tiered System of Support (MTSS)				Title I, ESSER, AB86	Enhanced / Expanded Curricular Programs						Food	Other / Programs	M&A
		Tier 1	Tier 2		Tier 3		Enhanced Academics		Enhanced Music/Prac Arts		Enhanced Other				
		Core Waldorf	Acad Supt (RTI)	Student Supt (Soc/Em)	Special Ed See Note -1)		Math	Other	Music/Perf Arts	HW	Spacial Dyn/Mvmnt	Food Services			
Certificated Teachers	1,636,257	1,187,009	-	54,162	-	-	118,151	-	79,277	85,023	112,636	-	-	-	
Cert Lrng Spt/RTI	53,850	-	53,850	-	-	-	-	-	-	-	-	-	-	-	
Director/Prgm Ldr	193,138	57,941	3,090	4,581	-	-	-	-	-	-	-	-	-	127,526	
Spec/Enrichment Instr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Aides / Stdnt Spt	219,763	72,057	70,100	-	34,232	10,094	-	-	-	33,280	-	-	-	-	
Office / Admin / Other	446,353	127,833	-	-	-	-	-	-	-	-	-	-	-	318,521	
After-School / Other	137,917	-	-	2,570	-	-	-	-	-	-	-	27,862	107,485	-	
TOT SALARY & BENEFIT	2,687,278	1,444,839	127,040	61,313	34,232	10,094	118,151	-	79,277	118,304	112,636	27,862	107,485	446,046	
- % of Tot Sal & Ben		53.8%	4.7%	2.3%	1.3%	0.4%	4.4%	0.0%	3.0%	4.4%	4.2%	1.0%	4.0%	16.6%	
SALARY & BENEFITS - SUMMARY	1,444,839		188,352	34,232	10,094		118,151		197,580	112,636	27,862	107,485	446,046		
		Tier 1	Tier 2		Tier 3	Spcl Prgm	Enhanced Academics		Enhanced Arts		Enh-Other	Food Svcs	Other	M&A	
		Total MTSS =		1,667,424	10,094	Total Enhanced / Expanded Curr Prog =		428,367							
				62.0%	0.4%			15.9%							

Note 1-): Other SpEd Services are contracted from authorizing district.
 Est. District Gross SpEd Exp: 298,704
 Total incl District 332,936

Note 2: Consortium Services - Billed to Others (not included above)
 Cons Dir (65.131% billed) 138,183
 Total incl billed svcs 2,825,461

TOTAL SALARY AND BENEFITS EXPENDITURES BY PROGRAM 2024-25 BUDGET [SUMMARY]

LCAP

Staff	Total Salary & Benefits	Multi-tiered System of Support (MTSS)				Title I, ESSER, AB86	Enhanced / Expanded Curricular Programs						Food	Other / Programs	M&A
		Tier 1	Tier 2		Tier 3		Enhanced Academics		Enhanced Music/Prac Arts		Enhanced Other				
		Core Waldorf	Acad Supt (RTI)	Student Supt (Soc/Em)	Special Ed See Note -1)		Math	Other	Music/Perf Arts	HW	Spacial Dyn/Mvmnt	Food Services			
Certificated Teachers	1,660,159	1,237,188	-	55,847	-	-	127,764	-	-	106,867	132,493	-	-	-	
Cert Lrng Spt/RTI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Director/Prgm Ldr	203,154	60,946	3,250	4,819	-	-	-	-	-	-	-	-	-	134,139	
Spec/Enrichment Instr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Aides / Stdnt Spt	263,892	62,328	119,053	-	34,127	15,000	-	-	-	33,384	-	-	-	-	
Office / Admin / Other	496,315	158,982	-	-	-	-	-	-	-	-	-	-	-	337,333	
After-School / Other	28,968	-	-	-	-	-	-	-	-	-	-	28,696	-	272	
TOT SALARY & BENEFIT	2,652,487	1,519,443	122,303	60,666	34,127	15,000	127,764	-	-	140,252	132,493	28,696	-	471,744	
- % of Tot Sal & Ben		57.3%	4.6%	2.3%	1.3%	0.6%	4.8%	0.0%	0.0%	5.3%	5.0%	1.1%	0.0%	17.8%	
SALARY & BENEFITS - SUMMARY	1,519,443	182,969	34,127	15,000	127,764	140,252	132,493	28,696	-	471,744					
		Tier 1	Tier 2	Tier 3	Spcl Prgm	Enhanced Academics	Enhanced Arts	Enh-Other	Food Svcs	Other	M&A				
		Total MTSS =			1,736,538	15,000	Total Enhanced / Expanded Curr Prog =		400,508						
					65.5%	0.6%		15.1%							

Note 1-): Other SpEd Services are contracted from authorizing district.
 Est. District Gross SpEd Exp: 310,652
 Total incl District 344,779

Note 2: Consortium Services - Billed to Others (not included above)
 Cons Dir (62.7676% billed) 138,183
 Total incl billed svcs 2,790,670



Live Oak Charter School

2024-25 Adopted Budget Salary Schedule Updates

- Classified Hourly Schedule (CL-01)
- Classified/Certificated - Other Rates & Stipends Schedule (CC-01) ⁻¹⁾
- Classified Monthly/Annual Schedule (CS-01)
- Certificated Teacher Salary Schedule ⁻²⁾

Notes:

⁽¹⁾- Unchanged from prior year, except as marked

⁽²⁾- Pending Agreement with LOTA

Board Approved Budget: June 27, 2024

**Live Oak Charter School
Classified - Hourly Salary Schedule (CL-01)**

	Range	I	II	III	IV	
Step						
1		17.45	18.00	20.00	22.00	
2			18.90	21.00	23.10	
3			19.85	22.05	24.26	
4			20.84	23.15	25.47	
5			21.88	24.31	26.74	5.0%
6			22.54	25.04	27.54	
7			23.21	25.79	28.37	
8			23.91	26.56	29.22	
9			24.63	27.36	30.10	
10			25.36	28.18	31.00	7.5%
11			26.12	29.03	31.93	
12			26.91	29.90	32.89	
13			27.72	30.80	33.87	
14			28.55	31.72	34.89	
15			29.40	32.67	35.94	10.0%
16			30.29	33.65	37.02	
17			31.19	34.66		
18			32.13			
19						
20						

Step Incr - Yr 1 - 5 5.0% 5.0% 5.0% 5.0%
 Step Incr - Yr 6 - 3.0% 3.0% 3.0% 3.0%

All new hires start at Step 1

<u>Range</u>	<u>Position</u>	<u>Experience/Credentials</u>
I	Instr Asst Lvl 1 / After School Asst 01 ** - Probationary	No prior school experience
II	Instr Asst Lvl 1 / After School Asst 01 ** - Regular - incl Food Service / Librarian	No prior school experience
III	Instructional Asst Lvl 2 / Admin Asst 02 **	School Experience
IV	Instructional Asst Specialist 01 / Admin Coord 01 **	BA (and above) Degree

⁽¹⁾ Longevity bonus is based on # years employed by the school

⁽²⁾ Up to 3 steps may be added at Director discretion based on need/experience.

Live Oak Charter School
Classified/Certificated - Other Rates & Stipends Schedule (CC-01)

2024-25

Level				
1	2	3	4	5

1. Hourly Rates

SubA	Sub -Aide/AC Sub		18.00	20.00	22.00	
AA	Admin Asst / Sub-Office		17.50	20.00	22.00	
SubS	Sub - Spec. Assign./Prnt Mtg	25.00				Spclty Sub
ELP	ELPAC Testing	20.00	22.50	25.00		
HHT	Home/Hosp Tchr/CE Hrly Rate	35.00				Non-Sub CE Hrly Rate
CPA	Camp Aide		17.50	20.00		
CPT	Camp Teacher	30.00				
CC	Camp Coordinator	36.50				
AT	Translator	40.00				
MNT	Maintenance Specialist		17.50	20.00	25.00	30.00
GRD	Gardener		17.50			
IAC	Instr Asst - Certificated	25.00	27.50	30.00		
CES	Certificated Sub Add On (Diff.)	45.00				Differential
SAO	Classified Sub Add-On (Diff.)	10.00	15.00	20.00		Differential
SW	Student Worker	16.00	17.50			

2. Day Rates

		Memo: STRS Setup	
Cert-Full Day	\$ 200	200.00	1.000
Cert-Short Day (e.g. Thurs)	\$ 165	264.00	0.625
Cert-Half Day	\$ 130	260.00	0.500
Clsfd-Summer Camp	\$ 250		

3. Stipends - Cert Teachers

Masters Degree	\$ 1,250	
Faculty Leadership	\$ 1,500	Full Year
Per Diem (Trng, Overnight, Gr1 Vis - 1st Grade Visits (up to six days))	\$ 200	

4. Stipends - Other

Coaching / Athletics	\$ 1,500	\$ 2,000	\$ 2,500		
Special Projects/ExtraCurricular	\$ 500	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,500
Director Stipend	\$ 1,250				

Rev: 5/24/2024

Board Approved: 6/27/24

Live Oak Charter School

Classified - Salaried Employees (Monthly/Annual) [CS-01]

Step	School Secretary (1.0 FTE)	Program Coordinator (1.0 FTE)	Admin Asst / IT Coord (1.0 FTE)	Office Manager (see note)	
1	52,060	\$ 60,000	\$ 62,000	64,640	
2	53,660	61,800	63,860	66,630	3.00%
3	55,310	63,660	65,780	68,690	
4	57,013	65,570	67,760	70,810	
5	58,718	67,540	69,800	73,000	
6	60,486	69,570	71,900	75,920	
7	62,296	71,660	74,060	78,200	
8	64,168	73,810	76,290	80,550	
9	66,102	76,030	78,580	82,970	
10	68,078	78,320	80,940	85,460	
11	68,827	79,190	81,840	86,410	1.10%
12	69,576	80,070	82,750	87,370	
13	70,346	80,960	83,670	88,340	
14	71,115	81,860	84,600	89,320	
15	71,906	82,770	85,540	90,310	
16	72,696	83,690	86,490	91,310	
17	73,486	84,620	87,450	92,320	
18	74,298	85,560	88,420	93,340	
19	75,109	86,510	89,400	94,370	
20	75,941	87,470	90,390	95,410	

Memo: Non-exempt /
Hrly Rate

Note: Steps do not correspond with longevity or years of experience. New Hires start at Step 1.

Rev: 5/24/2024

Board Approved:

6/27/24

Live Oak Charter School

Certificated Salary Schedule 24-25

Schedule Increase vs
10.00% PY

Step	Years of Experience	Intern & Support Teachers	BA+30	BA+60
1	0	58,111	63,238	68,365
2	1	59,478	64,605	69,732
3	2	60,845	65,973	71,100
4	3	62,213	67,340	72,467
5	4	63,580	68,707	73,834
6	5	64,947	70,074	75,202
7	6	66,315	71,442	76,569
8	7	67,682	72,809	77,936
9	8	69,049	74,176	79,303
10	9	70,417	75,544	80,671
11	10	71,784	76,911	82,038
12	11	73,151	78,278	83,405
13	12	74,518	79,646	84,773
14	13	75,886	81,013	86,140
15	14	77,253	82,380	87,507
16	15	78,620	83,747	88,875
17	16	79,988	85,115	90,242
18	17	81,355	86,482	91,609
19	18	82,722	87,849	92,976
20	19	84,090	89,217	94,344
21	20	85,457	90,584	95,711
22	21	86,824	91,951	97,078
23	22	88,191	93,319	98,446
24	23	89,559	94,686	99,813
25	24	90,926	96,053	101,180
26	25	92,293	97,420	102,548
27	26	93,661	98,788	103,915
28	27	95,028	100,155	105,282
29	28	96,395	101,522	106,649
30	29	97,763	102,890	108,017
31	30	99,130	104,257	109,384
32	31	100,497	105,624	110,751
33	32	101,864	106,992	112,119
34	33	103,232	108,359	113,486

Masters Degree ⁻¹⁾	\$	1,250
Waldorf Certification ⁻¹⁾	\$	2,000
Faculty Leadership Team/Member at Large (full yr)	\$	1,500
Per Diem (Training, Overnight, Gr1 Visits)	\$	200
- 1st Grade Visits (up to six days)		

⁽¹⁻ Teachers who have both Waldorf Certification and a Masters Degree will receive the higher of the two stipends



Live Oak Charter School

2024-25 LCAP Local Control Accountability Plan and Annual Update

Approved: June 27, 2024 Board Meeting

Contents

- Executive Summary
- LCFF Budget Overview for Parents
- 2023-24 LCAP Annual Update
- 2024-25 LCAP Template
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions 2024-25
 - Unduplicated Pupil Services
 - Expenditure Tables
 - Instructions
- 2024-25 LCAP Federal Addendum
- 2024-25 Local Performance Indicator Self-Reflection



Executive Summary

- 2024-25 Local Performance Indicator Self-Reflection
- 2024-25 LCAP
- 2024-25 Enrollment Update

LCAP, Local Indicators: All Met



- Basic Services and Conditions (Priority 1)
 - Appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.
- Implementation of State Academic Standards (Priority 2)
 - The school's progress in implementing state academic standards.
- Parent and Family Engagement (Priority 3)
 - Effective partnerships between the school and families, with shared opportunities for input on decisions.
- School Climate (Priority 6)
 - The school uses valid measures of the degree to which students feel safe and connected.
- Access to a Broad Course of Study (Priority 7).
 - An annual measure of the progress in offering a broad course of study that includes adopted course for grades 1 through 12, including services developed to serve unduplicated students and those with exceptional needs.



Local Control and Accountability Plan

The **LCAP** is a tool for local educational agencies to set goals, plan actions, and leverage resources to meet those goals to improve student outcomes.

LCAPS stretch for three years. Schools make specific goals, set metrics and track progress.



LCAP: Goal 1

BASIC SERVICES:

- 1.1. Core teachers are required to hold a valid CA Teaching Credential or be working toward their credential with appropriate English Learner authorization as defined by the CA Commission on Teaching Credentialing. Teachers will also be appropriately assigned per credentialing requirements.
- 1.2. All students have access to Common Core State Standards-aligned instructional materials as applicable to the school's Waldorf-methods based curriculum.
- 1.3. School facilities are maintained clean, safe and in good repair.
- 1.4 All students have free access to two meals a day via the National Lunch Program.



LCAP: Goal 2

Parental Involvement:

Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities including field trips, plays, festivals, celebrations, class parent, daily classroom volunteer opportunities such as working in the garden, tutoring students, or supervising structured play out of doors. We conduct two-way communication via ParentSquare and encourage input through the school's board and parent surveys for goals and priorities.



LCAP: Goal 3

The school will continue to focus on Pupil Achievement, Outcomes and Course Access. Specifically:

- 3.1 Live Oak students will score at an equal or higher proficiency rate (DFS) than the local district and/or State in ELA/Literacy and **Math in CAASPP assessments**.
- 3.2. At least 90% of students in grades 3-8 will take quarterly benchmark assessments.
- 3.3 The school will maintain a balance between academic achievement and Waldorf practices in English, social sciences, physical education, science, **mathematics**, and visual and performing arts.
- 3.4. The school will address the Common Core State Standards using a Waldorf-inspired approach.
- 3.5. The school will maintain positive Student Character Development, social emotional proficiency, and Restorative Justice practices and approaches.
- 3.6. The School will maintain a culture that cultivates, engages and **inspires student engagement**.



LCAP: Goal 4

Pupil Engagement and School Climate

- 4.1. School Attendance rates of higher than 93%, and **improve levels of chronic absenteeism.**
- 4.3. No middle school dropouts
- 4.4. Suspension rates of less than 3%; and
- 4.5. Expulsion rates of less than 1%.



LCAP: Goal 5

- 5.1. Provide high quality Public Waldorf programs, taught by teachers who are trained and certificated or engaged in training with senior faculty. This goal includes administrative staff.
- 5.2. Ensure the long-term sustainability and financial stability of the school.
- 5.3. Continue to provide a robust academic student support / Response-to-Intervention (RTI) program as part of an effective overall Multi-tiered System of Support (MTSS). Tighten and improve tracking and record keeping for SSTs.
- 5.4. Continue to develop Special Education expertise, resources, and overall program.

Enrollment Update

Enrollment

Enrollment stats of 6/20/24	Max Capacity (24/25)	New enrollment-Incoming Students for 24/25	Students currently on waitlist or secondary lottery	Projected enrollment based on current information for 2024/25	Open Seats (to be filled)
TK / 2 YR	22	22	35	22	0
Kinder	24	8	14	24	0
First	30	8	0	28	2
Second	30	2	8	30	0
Third	30	2	12	30	0
Fourth	30	2	1	30	0
Fifth	30	0	15	30	0
Sixth	30	8	0	30	0
Seventh	30	3	0	28	2
Eighth	30	4	0	27	3
Total	286	59	85	279	7



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Live Oak Charter School

CDS Code: 49708546119036

School Year: 2024-25

LEA contact information:

Linda Delgado

Executive Director

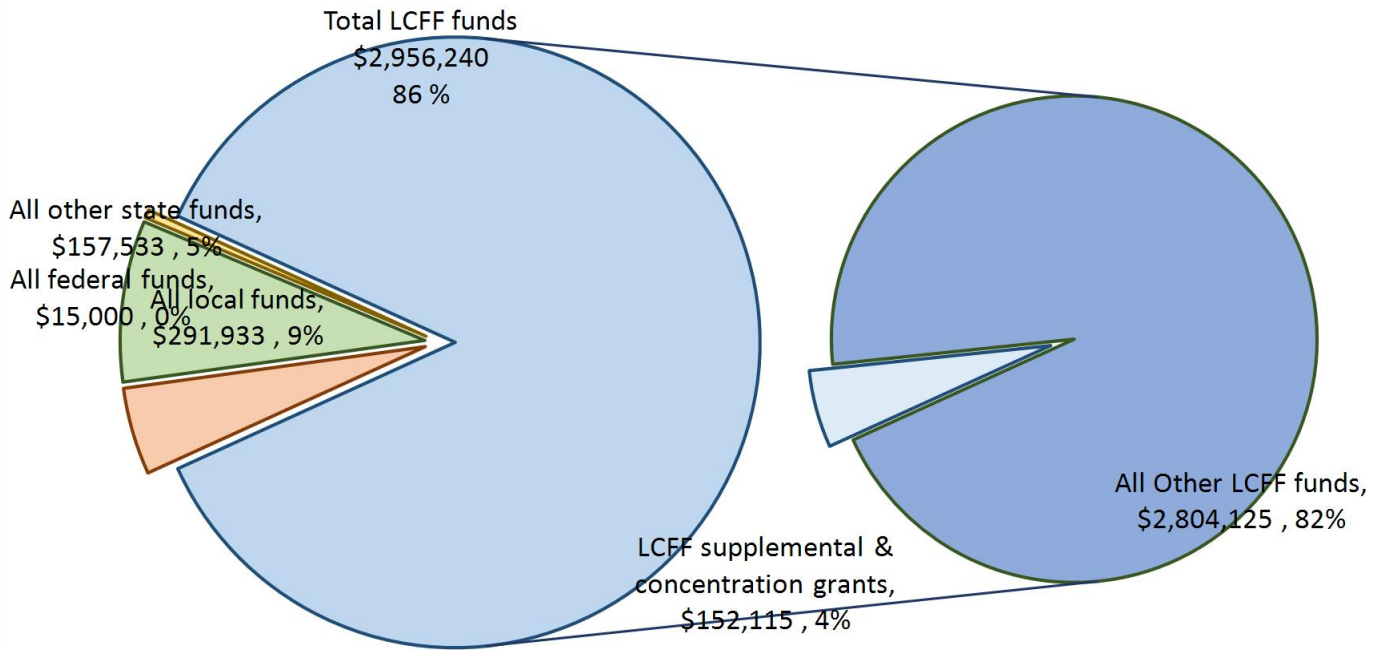
director@liveoakcharter.org

707-762-9020

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

Budget Overview for the 2024-25 School Year

Projected Revenue by Fund Source

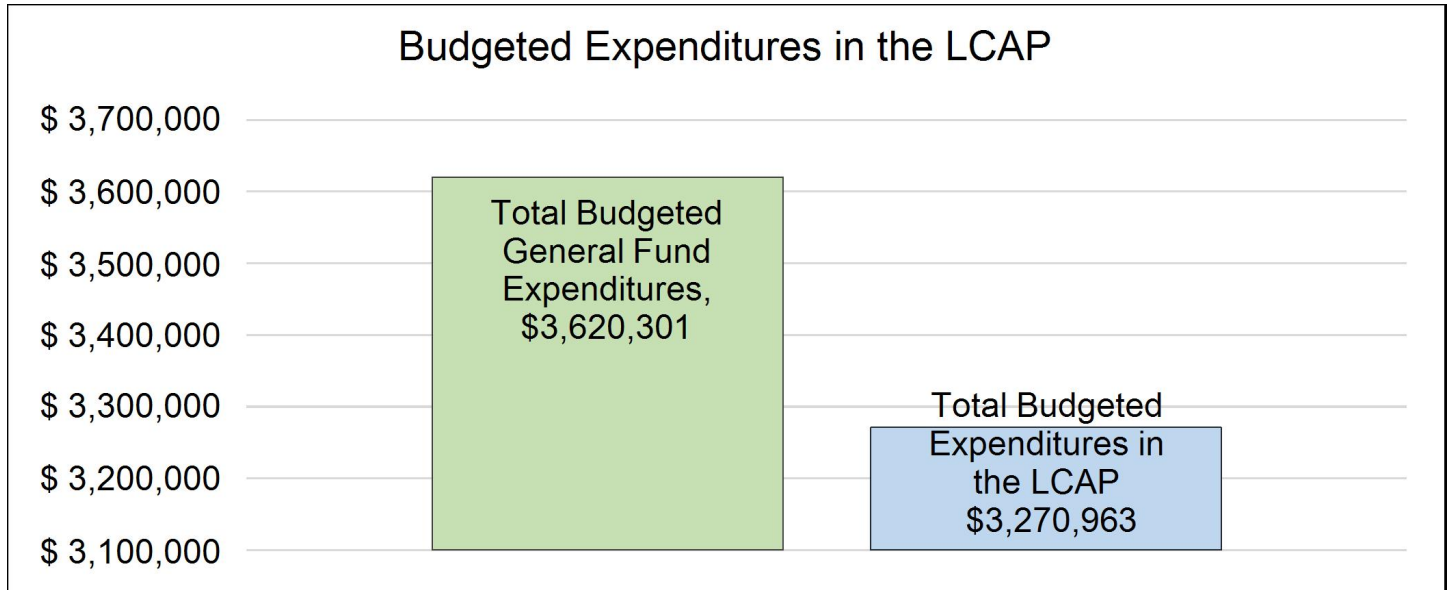


This chart shows the total general purpose revenue Live Oak Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Live Oak Charter School is \$3,420,706, of which \$2956240 is Local Control Funding Formula (LCFF), \$157533 is other state funds, \$291933 is local funds, and \$15000 is federal funds. Of the \$2956240 in LCFF Funds, \$152115 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 Live Oak Charter School plans to spend for 2024-25. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Live Oak Charter School plans to spend \$3620301 for the 2024-25 school year. Of that amount, \$3270963 is tied to actions/services in the LCAP and \$349,338 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

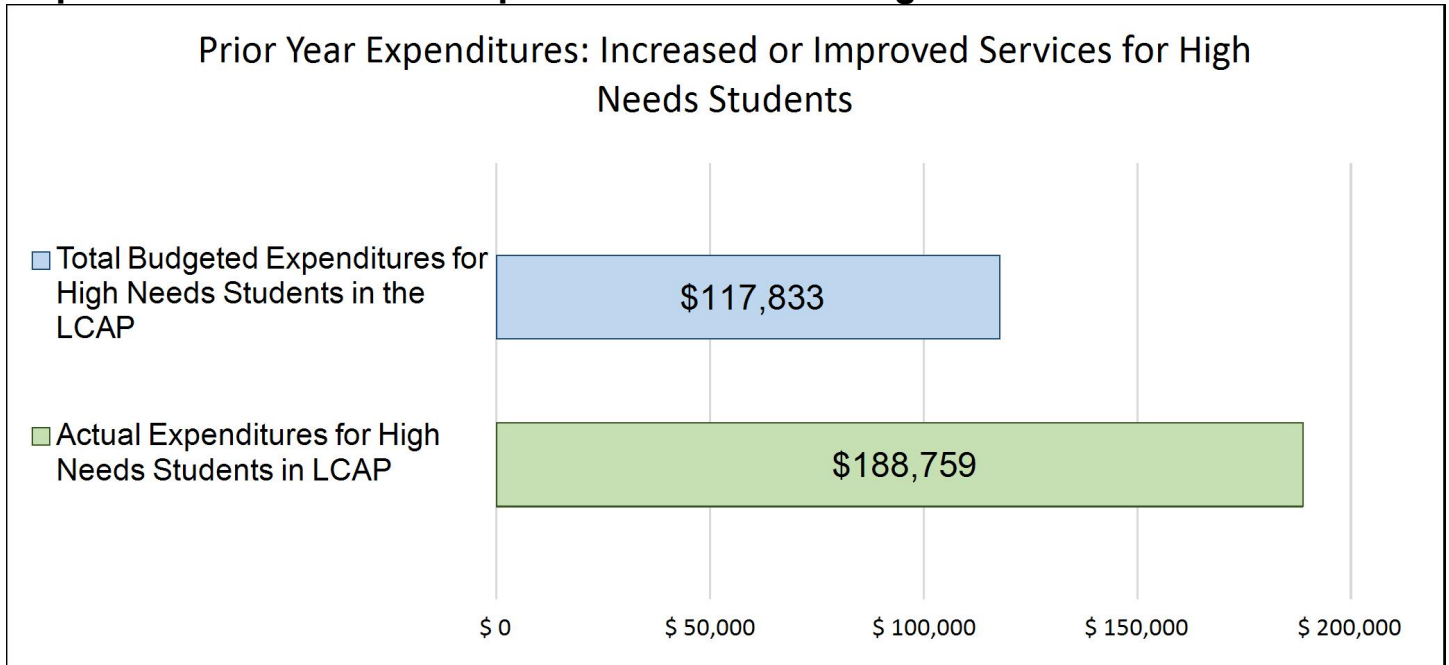
54xx Insurance; 55xx (excl Jani) Utilities and other Site Expenses; 56xx Rent and Maintenance; 4350/4390 (excl programs) Office/Other Supplies; 59xx Telephone and Network costs

Increased or Improved Services for High Needs Students in the LCAP for the 2024-25 School Year

In 2024-25, Live Oak Charter School is projecting it will receive \$152115 based on the enrollment of foster youth, English learner, and low-income students. Live Oak Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Live Oak Charter School plans to spend \$183369 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2023-24



This chart compares what Live Oak Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Live Oak Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023-24, Live Oak Charter School's LCAP budgeted \$117,833 for planned actions to increase or improve services for high needs students. Live Oak Charter School actually spent \$188,759 for actions to increase or improve services for high needs students in 2023-24.



2023–24 Local Control and Accountability Plan Annual Update

The instructions for completing the 2023–24 Local Control and Accountability Plan (LCAP) Annual Update follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Live Oak Charter School	Linda Delgado Executive Director	director@liveoakcharter.org 707-762-9020

Goals and Actions

Goal

Goal #	Description
1	<p data-bbox="319 298 1167 331">General Notes: Some general notes on the 2023-24 LCAP:</p> <p data-bbox="319 370 2032 586">The school’s teachers and administration engage in many initiatives, activities, and functions that cut across many of the goals listed in this LCAP. While it is not practical to calculate the time spent and related cost of salary and benefits that apply to each of the goals and sub-goals detailed in this LCAP we have attempted to break out salary and benefits by major academic program or business function. We have listed the full cost of the school’s salaries and benefits as well as the break out by program/function. We have referenced these sub-goals whenever teacher, staff or administrative effort was expected in meeting the below goals.</p> <p data-bbox="319 625 1976 732">In some cases (e.g. Training and Professional Development) the same budget line item/reference pertains to different goals and actions. We have referenced the primary Goal for the budget line/reference for situations where this has occurred.</p> <p data-bbox="319 771 2032 987">Charter Schools are required to report on Goals and Actions pertaining to the current Annual Budget Year. Overall effectiveness in meeting the terms of the school’s Charter (Elements 2 and 3 of the Charter Petition) is tracked on an annual basis and is considered as part of the 5-year charter renewal process. School Districts do not have the same obligations as those listed in a Charter document and have different reporting requirements such as developing a three-year plan. As such, to simplify reporting and formatting, it is generally understood in each section that reporting for Year 2, Year 3, and Year 4 are not applicable and the template has been modified accordingly.</p> <p data-bbox="319 1026 594 1058">BASIC SERVICES:</p> <p data-bbox="319 1065 2039 1172">1.1. Core teachers are required to hold a valid CA Teaching Credential or be working toward their credential with appropriate English Learner authorization as defined by the CA Commission on Teaching Credentialing. Teachers will also be appropriately assigned per credentialing requirements.</p> <p data-bbox="319 1211 1965 1281">1.2. All students, including Students With Disabilities (SWDs) have access to Common Core State Standards-aligned instructional materials as applicable to the school’s Waldorf-methods based curriculum.</p> <p data-bbox="319 1320 1255 1352">1.3. School facilities are maintained clean, safe and in good repair.</p> <p data-bbox="319 1391 2011 1461">1.4 All students, including Students with Disabilities (SWD), have free access to two meals a day via the National Lunch Program.</p>

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Annual SARC Report on teacher credentials and Annual Report to District.	100% of teachers holding adequate credentials and appropriately assigned per AB 1505 criteria.	100% of teachers holding adequate credentials and appropriately assigned.	NA	NA	See Year 1 Outcome
Instructional materials, supplies, and equipment purchased and in stock or on order.	Instructional materials, supplies, and equipment purchased and in stock or on order.	Instructional materials, supplies, and equipment purchased and in stock or on order.	NA	NA	See Year 1 Outcome
Most instructional materials are Common Core State Standards aligned as applicable within the school’s Waldorf-methods based curriculum.	Most instructional materials are Common Core State Standards aligned as applicable within the school’s Waldorf-methods based curriculum	Most instructional materials are Common Core State Standards aligned as applicable within the school’s Waldorf-methods based curriculum.	NA	NA	See Year 1 Outcome
Most instructional materials are Waldorf program aligned	Most instructional materials are Waldorf program aligned.	Most instructional materials are Waldorf program aligned.	NA	NA	See Year 1 Outcome
Daily / Monthly / Annual facility inspections as appropriate. [See General Note 2 above].	Positive bi-annual RESIG school facilities safety audit. Updated and active maintenance and safety log and site inspection documents.	Updated and active maintenance, a safety log and site inspection documents.	NA	NA	See Year 1 Outcome

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Meal tracking and daily orders.	Current program serves pre-ordered meal once daily.	Updated and active maintenance, a safety log and site inspection documents. This now occurs twice daily.	NA	NA	See Year 1 Outcome

Goal Analysis

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

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

The goals are listed below for ease of reference. Analysis and substantive differences are explained next.

BASIC SERVICES:

1.1. Core teachers are required to hold a valid CA Teaching Credential or be working toward their credential with appropriate English Learner authorization as defined by the CA Commission on Teaching Credentialing. Teachers will also be appropriately assigned per credentialing requirements.

All teachers were either in possession of a valid California credential or were engaged in course work to acquire it. All had the appropriate EL authorization.

1.2. All students, including Students With Disabilities (SWDs) have access to Common Core State Standards-aligned instructional materials as applicable to the school’s Waldorf-methods based curriculum.

All students had access to CCSS instructional materials in keeping with the school's Waldorf-inspired pedagogy.

1.3. School facilities are maintained clean, safe and in good repair.

School facilities were kept in the best repair possible with the help of parent volunteers and a paid janitorial crew.

1.4 All students, including Students with Disabilities (SWD), have free access to two meals a day via the National Lunch Program.

All students had access to two meals per day through the lunch program.

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

Materials and Supplies are estimated to be 29% below budgeted amounts due to lower overall spending.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

The actions were effective to achieve progress toward the goal.

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

There were no changes made to the planned goal, metrics, outcomes or actions as each are effective and making progress.

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

Goals and Actions

Goal

Goal #	Description
2	<p>Parental Involvement:</p> <p>2.1. Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities, including field trips, plays, festivals, celebrations, class parent, two way communication via ParentSquare and input on school’s board and parent surveys for goals and priorities.</p> <p>Parental Involvement: The vast majority of parents believe we provide enough opportunity for them to participate. Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities, including field trips, plays, festivals, celebrations, class parent, two way communication via ParentSquare and input on school’s board and parent surveys for goals and priorities.</p>

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Sign-up sheets and turn-out for various events and classroom activities (e.g. Field Trips) show high level of involvement	Sign-up sheets and turn-out for various events and classroom activities (e.g. Field Trips) show high level of involvement	Sign up via ParentSquare, volunteer screening process and turn out for various events and classroom activities e.g. field trips) show high level of involvement. *Also we worked to streamline classroom activity support in the office to assist the parent volunteers and teachers. This year the school was able to return to full	NA	NA	See Year 1 Outcome

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		participation and began the year with a well-attended orientation.			
Live Oak has parents on the charter school board and task forces	Live Oak has parents on the charter school board and task forces	Board and foundation are staffed with current and former parents.	NA	NA	See Year 1 Outcome
Annual Survey results show high level of parent involvement and general satisfaction with the direction of the school	Annual Survey results show high level of parent involvement and general satisfaction with the direction of the school	Board and foundation are staffed with current and former parents.	NA	NA	See Year 1 Outcome

Goal Analysis

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

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

The goal is copied here for reference.

Parental Involvement:

2.1. Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities, including field trips, plays, festivals, celebrations, class parent, two way communication via ParentSquare and input on school’s board and parent surveys for goals and priorities.

Parental Involvement: The vast majority of parents believe we provide enough opportunity for them to participate. Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities, including field trips, plays, festivals, celebrations, class parent, two way communication via ParentSquare and input on school’s board and parent surveys for goals and priorities.

No substantive differences in planned actions and implementation were necessary.

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

Field Trip and Festival expenses are estimated to be 39% below budgeted amounts due to lower overall activity.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

The actions were effective to make progress toward the goal during the three-year cycle.

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

As the goal is effective, and actions appropriately calibrated no changes will be made.

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

Goals and Actions

Goal

Goal #	Description
3	<p>Pupil Achievement, Outcomes and Course Access</p> <p>3.1 Live Oak students, in all applicable grade levels, will score at an equal or higher proficiency rate (DFS) than local schools and/or State in ELA/Literacy and Math in CAASPP assessments</p> <p>3.2. At least 90% of students in grades 3-8 will take quarterly benchmark assessments.</p> <p>3.3 Maintain a balance between academic achievement and Waldorf practices in English, social sciences, physical education, science, mathematics, and visual and performing arts.</p> <p>3.4. Waldorf and Common Core State Standards-based instruction</p> <p>3.5. Positive Student Character Development, social emotional proficiency, and Restorative Justice practices and approaches</p> <p>3.6. School culture that cultivates, engages and inspires participation</p>

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3.1: CAASPP ELA and Math Dashboard Data	The CAASPP scores show that Live Oak students score at an equal or higher proficiency rate than local and/or State CAASPP data.	The CAASPP scores in ELA and Math show that Live Oak students score at an equal or higher proficiency rate than local and/or State CAASPP data. (to be updated in 23/24)	NA	NA	Last year's data have been collectively reviewed by faculty and the board. Students are performing above the California average, and well above in Science.
3.2: Local benchmark data from STAR Renaissance	The data show the number of Live Oak students who take benchmark assessments on a quarterly basis.	The Star data shows that at least 90% of all 3-8 grade students took all three benchmark tests in both ELA and Math.	NA	NA	STAR data indicate that students are on track. Staff have reviewed collectively and individually.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
					This assessment is now run three times each year.
3.3: CAASPP reports; classroom-level reports, mid-year reports, end-of-the-year reports, and reports for all subgroups; CELDT; IEP reports will demonstrate goal met or progress	CAASPP reports; classroom-level reports, mid-year reports, end-of-the-year reports, and reports for all subgroups; CELDT; IEP reports demonstrate goal met or progress	CAASPP reports; classroom-level reports, mid-year reports, end-of-the-year reports, and reports for all subgroups; CELDT; IEP reports demonstrate goal met or progress	NA	NA	Subgroups have been reviewed for sufficiency. All testing is proceeding according to CDE deadlines. The IEP reports are in order, and generally students are demonstrating progress on goals.
3.4: Charter petition exhibit and classroom work plans; project-based assessments; LO master schedule; classroom lesson plans will demonstrate goal met	Charter petition exhibit and classroom work plans; project-based assessments; LO master schedule; classroom lesson plans demonstrate goal met	Charter petition exhibit and classroom work plans; project-based assessments; LO master schedule; classroom lesson plans demonstrate goal met	NA	NA	teachers are implementing work plans in keeping with Waldorf instruction.
3.5: Teacher observations and parent feedback.	Teacher observations and parent feedback.	Teacher observations and parent feedback.	NA	NA	Informal teacher observations have occurred throughout the year. The Director is in classrooms every day.
3.6: Event review portion of Faculty	Event review portion of Faculty Meeting	Event review portion of Faculty Meeting	NA	NA	Met.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Meeting minutes will demonstrate goal met.	minutes demonstrate goal met.	minutes will demonstrate goal met.			
3.7: Course and grade level schedule will show how all academic content is available to all students, including SWDs.	Course and grade level schedule will show how all academic content is available to all students.	Course and grade level schedule will show how all academic content is available to all students.	NA	NA	Yes, this is being met.

Goal Analysis

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

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

The goal is copied here to address each in turn.

Pupil Achievement, Outcomes and Course Access

3.1 Live Oak students, in all applicable grade levels, will score at an equal or higher proficiency rate (DFS) than local schools and/or State in ELA/Literacy and Math in CAASPP assessments

LO students scored equal to or better than the local district and state in ELA, Math and Science.

3.2. At least 90% of students in grades 3-8 will take quarterly benchmark assessments.

Achieved, and results reviewed by faculty and leadership.

3.3 Maintain a balance between academic achievement and Waldorf practices in English, social sciences, physical education, science, mathematics, and visual and performing arts.

The faculty and leadership did achieve a balance as measured by strong CAASPP scores, the physical fitness assessment, and parent satisfaction that students are receiving a Waldorf-inspired education.

3.4. Waldorf and Common Core State Standards-based instruction

The faculty and leadership did achieve a balance as measured by strong CAASPP scores, the physical fitness assessment, and parent satisfaction that students are receiving a Waldorf-inspired education.

3.5. Positive Student Character Development, social emotional proficiency, and Restorative Justice practices and approaches

Faculty received training in RJ during professional development at the start of the year, and a team was formed for implementing the practices.

3.6. School culture that cultivates, engages and inspires participation.

Participation rates are high as discussed in goals and actions, and parents reported an increase in engagement. Data reflected an increase in participation.

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

Budgeted expenditures for these Goals are included in other sections as indicated.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

As described above, the actions toward this goal were effective, and did not need adaptation or adjustment.

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

Results are found in participation rates through data collected, plus an uptick in comments in the ParentSquare application.

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

Goals and Actions

Goal

Goal #	Description
4	<p>Pupil Engagement and School Climate</p> <p>4.1. School Attendance rates of higher than 93%</p> <p>4.2. Low levels of chronic absenteeism</p> <p>4.3. No middle school dropouts</p> <p>4.4. Suspension rates of less than 3%; and</p> <p>4.5. Expulsion rates of less than 1%.</p>

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Daily attendance recorded in our Student Information System	Attendance rates 93% or higher	Overall attendance rate of 92.8% with no MS dropouts	NA	NA	Rates are 94.4% attendance
Dashboard Reporting	Most recent Dashboard Data indicates 8% of chronically absent students. suspension rate of 1.6%	Dashboard Data indicates 7.8% of chronically absent students and suspension rate was 0. 22/23	NA	NA	23.6% are designated chronically absent per the Dashboard. This was an increase of 15.9%.
Dashboard Reporting	Most recent Dashboard Data indicates suspension rate of 1.6%	Dashboard Data suspension rate was zero in 22/23	NA	NA	Suspension rate was .4%, and increase of .4.
Expulsion Profile report from Student Information System	Expulsion rate of less than 1%	There were zero expulsions	NA	NA	There were no expulsions.

Goal Analysis

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

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

The goal is copied here for reference, and responses to each are provided.

Pupil Engagement and School Climate

4.1. School Attendance rates of higher than 93%

Attendance rates averaged to 94.5%, so the goals and actions were effective.

4.2. Low levels of chronic absenteeism

The school continues to work on this challenge, as does all of California. The school received a red category on the Dashboard, and has made plans to address this in the coming year.

4.3. No middle school dropouts

Achieved.

4.4. Suspension rates of less than 3%; and

4.5. Expulsion rates of less than 1%.

Each achieved by a comfortable margin.

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

Budgeted expenditures for these Goals are included in other sections as indicated.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

As indicated above, the goal and actions were effective, as they were achieved.

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

No changes are made or anticipated.

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

Goals and Actions

Goal

Goal #	Description
5	<p>Local Goals:</p> <p>5.1. Provide high quality Public Waldorf programs, faculty, staff, and administration.</p> <p>5.2. Ensure the long-term sustainability and financial stability of the school.</p> <p>5.3. Continue to provide a robust academic student support / Response-to-Intervention (RTI) program as part of an effective overall Multi-tiered System of Support (MTSS).</p> <p>5.4. Continue to develop Special Education expertise, resources, and overall program.</p> <p>5.5. Develop a robust social emotional learning support program.</p>

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
5.1 High enrollment	Enrollment: 284 students (P-2)	We finished the 22/23 year with 252 (P-2). Maintain enrollment within class-size limits set by the school's board	NA	NA	The school is under enrolled in the 5th grade, 6th, 7th and the 8th.
5.1 Waiting lists for most classes indicates strong demand	There are wait lists for every class.	We currently have waitlists for 6/10 classes.	NA	NA	Wait lists are long for TK and K, and enrollment committee are focused on filling vacancies.
5.1 Stakeholder feedback shows Waldorf one of strongest factors in families choosing Live Oak.	Stakeholder feedback shows Waldorf one of strongest factors in families choosing Live Oak.	Stakeholder feedback shows Waldorf one of strongest factors in families choosing Live Oak.	NA	NA	A rigorous Waldorf education continues to be a draw. Families also report integrated arts, and SEL are important.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
5.2 Board retention and recruitment	Board members are asked to commit to at least a 2-year term	Board members are asked to commit to at least a 2-year term	NA	NA	Board is fully staffed, and new members are mentored and supported.
5.2 Positive feedback from sponsoring district	LOCS has a positive working relationship with PCS.	LOCS has a positive working relationship with PCS. E.g., Maintaining and adding to our meal MOU.	NA	NA	This continues to be the case.
5.2 Positive Annual Audit results	LOCS will continue to receive positive audit results. No audit exceptions were noted and no corrective actions were required.	LOCS received positive audit results. No audit exceptions were noted and no corrective actions were required.	NA	NA	Small issues which are being rectified.
5.3 Metrics covered under Goal 3	Metrics covered under Goal 3	Metrics covered under Goal 3	NA	NA	Continues.
5.4 Goals met or progress made on all IEP goals	LOCS continues progress on all IEP goals.	LOCS has made progress on all IEP goals.	NA	NA	All IEPs are carefully tended and on track.
5.4 All IEP services delivered	All IEP services delivered	All IEP services delivered.	NA	NA	Yes.

Goal Analysis

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

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

The goal is pasted below, and responses follow.

Local Goals:

5.1. Provide high quality Public Waldorf programs, faculty, staff, and administration.

A high quality Waldorf-inspired program is in place as demonstrated by happy students and families, and strong test scores. No differences in planned actions or implementation were needed.

5.2. Ensure the long-term sustainability and financial stability of the school.

Over the course of the last year, enrollment has risen dramatically through concerted effort by the board, director and enrollment staff. A comfortable waitlist now exists.

5.3. Continue to provide a robust academic student support / Response-to-Intervention (RTI) program as part of an effective overall Multi-tiered System of Support (MTSS).

Teachers perform RTI in classrooms, and the SST process focuses attention on the various supports offered.

5.4. Continue to develop Special Education expertise, resources, and overall program.

Over the course of the last year, significant expertise on special education has been built with the support of the surrounding district, and due to considerable research to make the program more robust.

5.5. Develop a robust social emotional learning support program.

Many of the actions conducted in classrooms are in support of social emotional development. The Waldorf-inspired pedagogy is targeted to support this in children, and as many teachers have engaged in training, and gather support from others who are fully trained, this is well covered.

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

No material differences between budgeted expenditures and estimated actual expenditures.

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

The actions toward making progress were effective as demonstrated by available data and feedback from faculty (surveys and assessment results) and families (surveys).

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

No changes were made to the goal, or outcomes for the coming year, beyond the continued development of expertise on the careful planning and management of SSTs, and support for the Special education providers that serve LO students.

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

Instructions

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

Complete the prompts as instructed for each goal included in the 2023–24 LCAP. Duplicate the tables as needed. The 2023–24 LCAP Annual Update must be included with the 2024–25 LCAP.

Goals and Actions

Goal(s)

Description:

Copy and paste verbatim from the 2023–24 LCAP.

Measuring and Reporting Results

- Copy and paste verbatim from the 2023–24 LCAP.

Metric:

- Copy and paste verbatim from the 2023–24 LCAP.

Baseline:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 1 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 2 Outcome:

- Copy and paste verbatim from the 2023–24 LCAP.

Year 3 Outcome:

- When completing the 2023–24 LCAP Annual Update, enter the most recent data available. Indicate the school year to which the data applies.

Desired Outcome for 2023–24:

- Copy and paste verbatim from the 2023–24 LCAP.

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Copy and paste verbatim from the 2023–24 LCAP.	Enter information in this box when completing the 2023–24 LCAP Annual Update.	Copy and paste verbatim from the 2023–24 LCAP.

Goal Analysis

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

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

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

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

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

An explanation of how effective or ineffective the specific actions were in making progress toward the goal during the three-year LCAP cycle.

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

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

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

California Department of Education
November 2023



Local Control and Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Live Oak Charter School	Linda Delgado Executive Director	director@liveoakcharter.org 707-762-9020

Plan Summary [2024-25]

General Information

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

Live Oak Charter School is a K-8 program that can serve up to approximately 300 students in the Petaluma area. Live Oak is Chartered by the Petaluma Elementary School Districts (PCS). Its most recent charter was approved for 5 years from 2019-2020 to 2024-2025 (with a granted two year extension due to the pandemic). Live Oak is a 501c(3) non-profit direct funded independent charter school and operates with a 7 person board comprised of elected parent volunteers. Live Oak’s campus is on the Sonoma Marin Fairgrounds at 100 Gross Concourse, Petaluma CA.

Live Oak Charter School is a community dedicated to using educational methods guided by the Core Principles of Public Waldorf Education. Data from the California Department of Education's Dataquest site outline that our 2023/24 (most recent) students are 32.4% socioeconomically disadvantaged, .4% Homeless, 3.2% are English Learners and 11.2% are Students with disabilities. Ethnic demographics include 71.2% White, 11.2% mixed race/ethnicity, 13.2% Hispanic or Latino, 2% Asian, 1.6% African American. A slight majority of students reside in the Petaluma vicinity, however, there is a significant portion of students that commute from towns more than 15 miles away to attend the school.

We integrate the Core Principles of Public Waldorf Education with current best educational practices and California Common Core State Standards. Our teachers nurture the imagination in the early years in order to build a foundation for abstract thinking. The child's intellect is appropriately challenged in the middle years and through 8th grade. This education places equal emphasis on a solid academic foundation, artistic expression, social/emotional development, and attention to the inner life of the child. An integrated project-based approach to learning emphasizes the child's relationship to the natural world thereby promoting respect for the environment and humankind. We nurture the whole child with the objective of enabling students to become self-motivated, competent life-long learners.

Live Oak offers an interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

Through the engagement and support of our families and local community, Live Oak is able to extend the scope of public education beyond the academic cores. Parent involvement creates a seamless experience for students, wherein family life and academic life are unified and mutually supportive. A broad system of volunteer parent coordination including quarterly parent meetings, twice monthly parent coordinator meetings, multiple communications systems, calendaring, frequent seasonal events, and performances create a vibrant embedded culture of parent/guardian engagement.

We are committed to working out of our School's Core Values of:

Wisdom
Strength
Purpose
Compassion
Action

While adhering to our Core Values along with the Core Principles of Public Waldorf Education, we are committed to fulfilling our Mission Statement: To ensure the humanity and potential of its students through an education resonant with their unfolding awareness and capacities, and supportive of the full and integrated development of body, heart, and mind. LOCS provides a K-8 program inspired by Waldorf education to children and families of Petaluma and surrounding communities. Waldorf inspired education is a developmental approach to learning that cultivates the innate capacities of each child through age appropriate curriculum. Live Oak educates the whole child – head, heart, and hands, through an education that integrates each child's creative, intellectual, emotional, physical and social domains. Live Oak offers an interdisciplinary liberal arts program where art, music, and movement are integrated with core academic instruction. Exploration of the natural world, human culture, language and mathematics enlivens curiosity which is the foundation of intellectual growth, conceptual flexibility, empathy and sense of connectedness.

Reflections: Annual Performance

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

The Dashboard for the year of 2023 showed a green level for English Language Arts scores for All Students at 14.3 points above standard, which was a decline of 24.2 points from the prior year. Math scores were in the yellow section, at 19.4 points below standard; a decline of 11.8 points. There were no data for the English Learner Progress, as too few of students attended. The school met the Local Indicator for Implementation of Academic Standards. In reviewing subgroup data for the ELA, faculty, board and site leader noted that both Socioeconomically Disadvantaged (SED) and White students-- the only two groups with data-- each fell into the green designation, however the largest decline was in the white group at 22.6 points compared to the SED with a decline of 5.5 points.

In math all students were sorted into the yellow category of performance, with scores that are 19.4 points below the standard, and a decline of 11.8 points. The two student groups available showed that SED students were at 17.4 points below standard, maintaining by .8 points in difference, while white students were 13.2 below with a decline of 9.4 points.

In other measures, the suspension rate is in the green range, but chronic absenteeism is in the red range. The attendance for the school continues to be challenging, and hovered between 94 and 95% last year. As is true throughout California, a small but significant number of students continue to miss school.

This year the school updated its Independent study model and policies, and found great success in engaging the family community in working with these changes. In response to the number of absences and tardies, the site leader posted four informational updates to families about the importance of attendance and the impact on individual and collective student learning and school funding. Also provided to families were research findings concerning the impact of allowing children to miss school and the impact on anxiety.

In the 2024-25 academic year the school will implement a series of letters and steps provided by the California Department of Education escalating with increasing absences to families. The board and Director will rework the policies and Parent Handbook with the new process.

Reflections: Technical Assistance

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

The school does not require Technical Assistance.

Comprehensive Support and Improvement

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

Schools Identified

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

Not Applicable

Support for Identified Schools

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

Not Applicable

Monitoring and Evaluating Effectiveness

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

Not Applicable

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Teachers	Faculty meet weekly to discuss student achievement, support, challenges and goals. Faculty are a key to analyzing, delivering and developing the program.
Families	Families engage in school leadership through multiple means, such as board service, classroom or field trip coordinator roles, classroom volunteers, membership in the TIDE committee or the school foundation.
The Alliance for Public Waldorf Education	The Alliance provides support through yearly conferences, and bi-monthly meetings for local schools.
The Petaluma City Schools District	The PCS district provides Special Education Services, and as such has been an excellent resource in providing information and training on student support for those receiving services.

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

Throughout the year, we provided information via our communication platform ParentSquare as well as opportunities for input/feedback via Town Hall meetings, and parent Question and Answer (Q&A) email exchanges. Additionally, parents had direct communication both two way and via email to discuss any ongoing concerns with their teachers, Admin staff, and/or school counselors.

Additionally, based on our most recent survey results parents and teachers are generally satisfied with the quality of instruction, the breadth and depth of the Waldorf-methods curriculum, the support that their children receive from teachers and staff, and the programs offered by the school. For example, on the Faculty and Staff survey, 93% either strongly agree or agree that Live Oak provides for strong Waldorf curriculum and pedagogical methods as well as 87% strongly agree or agree that we provide a rigorous academic program. In terms of our new parent communication platform ParentSquare, 80% of faculty and staff believe they use ParentSquare to communicate effectively and efficiently with parents.

Community stakeholders were generally pleased with the efforts that the school has undertaken to implement a more comprehensive student and community supports. Just over 80% of parents chose Live Oak due to its holistic and Waldorf approach. The highest priorities identified were to continue to offer a quality Waldorf-methods curriculum including Specialty classes to the fullest extent possible and continuing to develop community connection and to plan for long range goals such as facilities. Additional areas of desired focus per our 21/22 and 22/23 Parent Survey included: continuing to offer Social-Emotional Wellness programming, Specialty classes, and improve student support and services including classroom aides. Due to AB 1505, our teacher development includes support in the credentialing process of our Specialty teachers until 2025. Also, we continue to prioritize expanding the gardening/beautification program to the middle school, and continuing to attract/retain high-quality teachers.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	<p>General Notes: Some general notes on the 2024-25 LCAP:</p> <p>The school’s teachers and administration engage in many initiatives, activities, and functions that cut across many of the goals listed in this LCAP. While it is not practical to calculate the time spent and related cost of salary and benefits that apply to each of the goals and sub-goals detailed in this LCAP we have attempted to break out salary and benefits by major academic program or business function. We have listed the full cost of the school’s salaries and benefits as well as the break out by program/function. We have referenced these sub-goals whenever teacher, staff or administrative effort was expected in meeting the below goals.</p> <p>In some cases (e.g. Training and Professional Development) the same budget line item/reference pertains to different goals and actions. We have referenced the primary Goal for the budget line/reference for situations where this has occurred.</p> <p>Charter Schools are required to report on Goals and Actions pertaining to the current Annual Budget Year. Overall effectiveness in meeting the terms of the school’s Charter (Elements 2 and 3 of the Charter Petition) is tracked on an annual basis and is considered as part of the 5-year charter renewal process. School Districts do not have the same obligations as those listed in a Charter document and have different reporting requirements such as developing a three-year plan. As such, to simplify reporting and formatting, it is generally understood in each section that reporting for Year 2, Year 3, and Year 4 are not applicable and the template has been modified accordingly.</p> <p>BASIC SERVICES:</p> <p>1.1. Core teachers are required to hold a valid CA Teaching Credential or be working toward their credential with appropriate English Learner authorization as defined by the CA Commission on Teaching Credentialing. Teachers will also be appropriately assigned per credentialing requirements.</p> <p>1.2. All students, including Students With Disabilities (SWDs) have access to Common Core State Standards-aligned instructional materials as applicable to the school’s Waldorf-methods based curriculum.</p> <p>1.3. School facilities are maintained clean, safe and in good repair.</p> <p>1.4 All students, including Students with Disabilities (SWD), have free access to two meals a day via the National Lunch Program.</p>	Maintenance of Progress Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 6: School Climate (Engagement)

An explanation of why the LEA has developed this goal.

State Priorities: 1 – Basic Services

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Annual SARC Report on teacher credentials and Annual Report to District.	100% of teachers holding adequate credentials and appropriately assigned per AB 1505 criteria.			100% Credentialed	
1.2	Instructional materials, supplies, and equipment purchased and in stock or on order.	Instructional materials, supplies, and equipment purchased and in stock or on order.			100% of materials present.	
1.3	Most instructional materials are Common Core State Standards aligned as applicable within the school's Waldorf-methods based curriculum.	Most instructional materials are Common Core State Standards aligned as applicable within the school's Waldorf-methods based curriculum			95% of materials CCSS compliant	
1.4	Most instructional materials are Waldorf program aligned	Most instructional materials are Waldorf program aligned.			90% Waldorf aligned.	
1.5	Daily / Monthly / Annual facility inspections as	Positive bi-annual RESIG school facilities safety audit.			95% inspected.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
	appropriate. [See General Note 2 above].	Updated and active maintenance and safety log and site inspection documents.				
1.6	Meal tracking and daily orders.	Current program serves pre-ordered meal once daily.			Continued effective meal service and tracking	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Teacher Credentialing	Live Oak conducts credential review as part of teacher hiring process.		No
1.2	Teacher credential review/audits	Live Oak conducts regular audits of Charter School teacher credentials to ensure compliance.		No
1.3	Teacher credential monitoring	Live Oak informs credentialed staff when credentials are near expiration		No
1.4	Classroom materials and equipment	Live Oak ensures adequate budget for (1) textbooks and reference materials, (2) instructional materials, and (3) classroom equipment. LO will continue to invest in computers and its instrument inventory. (Obj 4110, 4210, 4310, 4400)	\$33,785.00	No
1.5	Custodial service and Maintaining campus	Live Oak provides general cleaning by custodial services and school community will maintain campus cleanliness (Obj 4370 JANI, 4390 MNTN, 5550)	\$48,460.00	No
1.6	National School Breakfast and Lunch Program	Live Oak contracts with Petaluma City Schools to provide two meals daily including the use of CresCor Re-Therm oven. See Goal 5 for costs		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
2	<p>Parental Involvement:</p> <p>2.1. Live Oak will continue to provide opportunities for parent involvement through: volunteer opportunities, including field trips, plays, festivals, celebrations, class parent, two way communication via ParentSquare and input on school’s board and parent surveys for goals and priorities.</p>	Maintenance of Progress Goal

State Priorities addressed by this goal.

<p>Priority 3: Parental Involvement (Engagement)</p> <p>Priority 4: Pupil Achievement (Pupil Outcomes)</p> <p>Priority 6: School Climate (Engagement)</p>

An explanation of why the LEA has developed this goal.

<p>State Priorities: 3 – Parent Involvement is included as a goal as it is a research-based method of improving outcomes for students. It also allows us to provide an ambitious program beyond that which can be provided by faculty and administration alone. For example, multi-day field trips that include camping can only be undertaken with robust family support and volunteerism.</p>

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.1	Sign-up sheets and turn-out for various events and classroom activities (e.g. Field Trips) show high level of involvement	Sign-up sheets and turn-out for various events and classroom activities (e.g. Field Trips) show high level of involvement			Documentation for 90% available.	
2.2	Live Oak has parents on the charter school board and task forces	Live Oak has parents on the charter school board and task forces			100% of positions filled by parents (board)	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.3	Annual Survey results show high level of parent involvement and satisfaction with the direction of the school	Annual Survey results show high level of parent involvement and general satisfaction with the direction of the school			75% of respondents show approval.	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Community building/volunteering	Live Oak builds community by providing parent volunteer opportunities within and outside of the school. (e.g. field trips, school festivals, class plays, school fundraising, etc.) Mgmt: TRIP, Obj 4300,4390,5200,5800; 4390 FEST	\$22,285.00	No
				108

Action #	Title	Description	Total Funds	Contributing
2.2	Community building/volunteering	Live Oak provides parent volunteer opportunities in the classroom in collaboration with the classroom teacher, (e.g. inside tasks, reading groups, math tutor, handwork, and other helping roles).		No
2.3	Parent engagement	Live Oak provides opportunities for parent participation on the school board, planning teams, task forces, and other stakeholder programs		No
2.4	Stakeholder Surveys	Live Oak continues to provide an annual survey to stakeholders (parents, students, staff) to give feedback and input to the administration and Board. (See also: Section: Stakeholder Engagement).		No
2.5	Communication	Live Oak continues to hold an “open door” policy to meet with school parents to hear their ideas, suggestions, feedback, concerns, and input. Also, we continue to use ParentSquare as a communication and engagement platform.		No
2.6	Continued engagement and development	Live Oak offers opportunities for speakers/presenters from inside and outside of the school community and other parent education events and activities. ParentSquare provides opportunities to sign up and participate in school programming (e.g., field trips, festivals, celebrations)		No
2.7	Goal 2: Overall	Costs for Goal 2 (Surveys, Parent Education, Executive Director time) are included in Total M&A Costs		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
3	<p>Pupil Achievement, Outcomes and Course Access</p> <p>3.1 Live Oak students, in all applicable grade levels, will score at an equal or higher proficiency rate (DFS) than the surrounding District and the State in ELA/Literacy, Math and Science in CAASPP assessments</p> <p>3.2. At least 90% of students in grades 3-8 will take quarterly benchmark assessments.</p> <p>3.3 Maintain a balance between academic achievement and Waldorf practices in English, social sciences, physical education, science, mathematics, and visual and performing arts.</p> <p>3.4. Waldorf and Common Core State Standards-based instruction</p> <p>3.5. Positive Student Character Development, social emotional proficiency, and Restorative Justice practices and approaches</p> <p>3.6. School culture that cultivates, engages and inspires participation</p> <p>3.7 Specialty math teacher will support 4th and 5th grade in increasing efficacy of mathematics instruction.</p>	Maintenance of Progress Goal

State Priorities addressed by this goal.

<p>Priority 2: State Standards (Conditions of Learning)</p> <p>Priority 4: Pupil Achievement (Pupil Outcomes)</p> <p>Priority 7: Course Access (Conditions of Learning)</p> <p>Priority 8: Other Pupil Outcomes (Pupil Outcomes)</p>
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An explanation of why the LEA has developed this goal.

State Priorities: 2 – State Standards; 4 – Pupil Achievement; and 7 – Course Access; 8 – Pupil Outcomes

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.1	3.1: CAASPP ELA, Science and Math Dashboard Data	The CAASPP scores show that Live Oak students score at an equal or higher			95% or better will show at or above District and State.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		proficiency rate than local District and/or State CAASPP data.				
3.2	3.2: Local benchmark data from STAR Renaissance	The data show the number of Live Oak students who take benchmark assessments on a quarterly basis.			90% or more will take assessment.	
3.3	3.3: CAASPP reports; classroom-level reports, mid-year reports, end-of-the-year reports, and reports for all subgroups; CELDT; IEP reports will demonstrate goal met or progress	CAASPP reports; classroom-level reports, mid-year reports, end-of-the-year reports, and reports for all subgroups; CELDT; IEP reports demonstrate goal met or progress			90% or more will take assessments.	
3.4	3.4: Charter petition exhibit and classroom work plans; project-based assessments; LO master schedule; classroom lesson plans will demonstrate goal met	Charter petition exhibit and classroom work plans; project-based assessments; LO master schedule; classroom lesson plans demonstrate goal met			90% will be in alignment.	
3.5	3.5: Teacher observations and parent feedback.	Teacher observations and parent feedback.			90% will confirm.	
3.6	3.6: Review portion of Faculty Meeting minutes will demonstrate goal met.	Event review portion of Faculty Meeting minutes demonstrate goal met.			75% of faculty per survey to confirm.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
3.7	3.7: Course and grade level schedule will demonstrate that all academic content is available to all students, including SWDs.	Course and grade level schedule will show how all academic content is available to all students.			review of 95% of student courses will confirm access.	
3.8	The 4th and 5th grade students will receive instruction from the mathematics specialty teacher.	The daily bell schedule demonstrates the times and days students receive enhanced instruction.			bell schedule will confirm at 95% rate.	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Accessible CCSS standards	Live Oak will provide instruction conducive to student learning with appropriate CCSS instructional materials throughout the school year. [Instructional Materials Costs reported in Action 1:4]		No
3.2	Benchmark Assessments	Live Oak teachers in grades 3-8 will administer the STAR test at Beginning of Year (BOY), Middle of Year (MOY) and End of Year (EOY). [Costs included in Staff Costs]		No
3.3	Integration of Waldorf and CCSS	Live Oak integrates Waldorf curriculum and Common Core State Standards, to develop and use the best instructional practices that meet the varied needs of all students.		No
3.4	Positive Student Culture	Live Oak has a culture of social inclusion where students develop positive attitudes towards their learning environment and other people.		No
3.5	Community Building	Live Oak offers opportunities for community building via festivals that involve students, parents and teachers as well as field trip opportunities to expand learning into the community and natural environment. [Costs reported in Action 2:1]		No
3.6	Access to CCSS	Live Oak provides equitable access to State academic content areas.		No
3.8	Extended Learning Opportunity Program (ELOP)	Participate by offering TK-6 grade unduplicated students a 9 hour long school day and 30 days of intersession. Costs are included in Goal 5 - After School Program		No
3.9	Universal Transitional Kindergarten (UTK)	Adjust the student enrollment birth range per State requirements yearly. Costs are included in Goal 5		No 113

Action #	Title	Description	Total Funds	Contributing
3.10	Goal 3: Overall	Costs for Goal 3 are included in Total Faculty and M&A Salaries and Benefits Costs - See Goal 5		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
4	Pupil Engagement and School Climate 4.1. School Attendance rates of higher than 93% 4.2. Lower the levels of chronic absenteeism 4.3. No middle school dropouts 4.4. Suspension rates of less than 3%; and 4.5. Expulsion rates of less than 1%.	Focus Goal

State Priorities addressed by this goal.

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

State Priorities: 5 – Pupil Engagement and 6 – School Climate

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.1	Daily attendance recorded in our Student Information System	Attendance rates 93% or higher			94% or higher.	
4.2	Dashboard Reporting	Most recent Dashboard Data indicates 23.6% chronically absent students. Suspension rate of 1.6%			Less than 15% chronic absenteeism, and suspension at 1.5% or lower.	
4.3	No middle school drop outs	internal school transfer or drop records			0 Drop outs	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
4.4	Dashboard Reporting	Most recent Dashboard Data indicates suspension rate of .4%			.4% maintain	
4.5	Expulsion Profile report from Student Information System	Expulsion rate of less than 1%			Maintain at 1% or less.	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	School culture and Attendance	Live Oak will provide a safe, nurturing and positive learning environment and encourage consistent school attendance to students and parents.		No

Action #	Title	Description	Total Funds	Contributing
4.2	Attendance monitoring	Live Oak communicates daily with parents/guardians students who are absent and works with parents of chronically absent parents to improve attendance.		No
4.3	Teacher Collaboration	Our middle school teachers will have time to discuss and collaborate on best practices with middle school students on a weekly basis.		No
4.4	Survey of Stakeholders	Live Oak administers feedback surveys to students, staff, and families annually on school climate.		No
4.5	Goal 4: Overall	Costs for Goal 4 are included in Total Faculty, Staff, and M&A Salaries and Benefits Costs		No

Goals and Actions

Goal

Goal #	Description	Type of Goal
5	<p>Local Goals:</p> <p>5.1. Provide high quality Public Waldorf programs, faculty, staff, and administration.</p> <p>5.2. Ensure the long-term sustainability and financial stability of the school.</p> <p>5.3. Continue to provide a robust academic student support / Response-to-Intervention (RTI) program as part of an effective overall Multi-tiered System of Support (MTSS).</p> <p>5.4. Continue to develop Special Education expertise, resources, and overall program.</p> <p>5.5. Develop a robust social emotional learning support program.</p>	Maintenance of Progress Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 3: Parental Involvement (Engagement)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

An explanation of why the LEA has developed this goal.

This is a schoolwide goal, which is applicable to the same extent to all subgroups at LOCS.

English Language Learners: .State Priorities: 1, 3, 4, 6, 8

Local Priorities

Local Priority #5.1: There is a continued strong community demand for a high quality, Public Waldorf school in the school district and geographical region.

Local Priority #5.2: In addition to other measures of success noted elsewhere in this LCAP (e.g. high community demand for Public Waldorf education, and long-term facilities procurement/ security), other factors of success include: (1) Strong school leadership and governance; (2) Prudent fiscal management; (3) Building relationships with authorizing district; (4) Participate with charter advocacy and support organizations; and (5) Accountability and compliance with applicable regulations.

Local Priority #5.3: To provide additional academic support to students in order to increase student success and pupil achievement within the general education environment. This goal also specifically addresses increasing and improving services to unduplicated pupils and

specific subgroups (See “Demonstration of Increased or Improved Services for Unduplicated Pupils” section below). Implement an integrated Multi-Tiered System of Support as a way to help serve the whole child and systematically support all students. Continue to designate and integrate instruction in English language development including English Language Proficiency Assessment of California progress toward language proficiency.

Local Priority #5.4: Ensure students with disabilities are included in all offerings of school education models by using the IEP process to customize educational opportunities and support when necessary. Provide mandated special education services and programs. Continue with providing supports and instruction for small groups of students who need additional instructional and/or social and emotional attention.

Local Priority #5.5: To provide classroom instruction via a grade level appropriate social/emotional learning curriculum to support student well-being.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
5.1	5.1 Continue to build enrollment	Enrollment: 270 students (P-2).			Goal of 280 students or more.	
5.2	5.1 Wait lists for most classes	There are wait lists for some classes.			Wait list of more than 10% overall.	
5.3	5.1 Stakeholder feedback shows Waldorf one of strongest factors in families choosing Live Oak.	Stakeholder feedback shows Waldorf one of strongest factors in families choosing Live Oak.			75% of surveyed parents will agree.	
5.4	5.2 Board retention and recruitment	Board members are asked to commit to at least a 2-year term			95% of parents serving will stay for 2 years.	
5.5	5.2 Positive feedback from sponsoring district	LOCS has a positive working relationship with PCS.			80% positive feedback.	
5.6	5.2 Positive Annual Audit results	LOCS will continue to receive positive audit results. No audit exceptions were noted			90% positive feedback or better.	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
		and no corrective actions were required.				
5.7	5.3 Metrics covered under Goal 3	Metrics covered under Goal 3				
5.8	5.4 Goals met or progress made on all IEP goals	LOCS continues progress on all IEP goals.			80% or better.	
5.9	5.4 All IEP services delivered	All IEP services delivered			95%	

Goal Analysis [2023-24]

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

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

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

Not Applicable.

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Core programming	Live Oak delivers a quality core Public Waldorf educational program along with a multi-tiered system of support, enhanced Waldorf educational	\$1,519,443.00	No 120

Action #	Title	Description	Total Funds	Contributing
		programs, school operations and support functions, and effective school management and administration. [Core Waldorf Faculty & Aides Salary and Benefits Costs Obj 1-3]		
5.2	Faculty and staff	Live Oak continues to offer a competitive faculty and staff salaries and benefits, recruit and retain experienced, highly qualified and high quality teachers and staff.		No
5.3	Professional Development	Live Oak provides opportunities for professional development and training, including Waldorf academic and professional conferences. [Obj 5200]	\$23,250.00	No
5.4	On site faculty development	Live Oak uses collaborative approach model within the loop groups to develop content and curriculum, best practices, and data analysis.		No
5.5	Extra duties	Live Oak provides stipends for school leadership; and other vital functions outside of normal duties [Stipend Costs included in other actions under this goal]		No
5.6	Authorizer relationship	5.2.1. Live Oak develops positive and collaborative relationship with sponsoring district and has a BOD representative to attend and/or report on PCS board meetings. Provide PCS audits/reports in a timely manner. [Obj 5800-DIST Oversight Fees]	\$29,562.00	No
5.7	Outside organizations	5.2.2. Live Oak continues membership and participation in leading charter school advocacy and support organizations (AFPWE and CSDC). [Obj 5300]	\$3,500.00	No
5.8	Board of Directors development	5.2.3 Live Oak continues strong governance tradition and continue board development and recruitment.		No

Action #	Title	Description	Total Funds	Contributing
5.9	Fiscal responsibility	5.2.4 Live Oak continues its strong history of prudent fiscal management [Costs included in Total M&A Salary & Benefits Costs]		No
5.10	Tax filings and audits	5.2.5 Live Oak conducts Annual Audit and prepare filing of IRS Form 990 and CalFTB Form 199 (obj 5821). The Forms 990 and 199 will be prepared by business services consortium staff.	\$22,000.00	No
5.11	Response to Intervention (RTI) services delivered in the classroom by the classroom teacher and academic support aides upon observing deficits in student learning. Some support services are delivered in pull-out sessions. Social and Emotional Support services and needs are planned and discussed in weekly teacher meetings.	5.3.1. Live Oak further develops the MTSS program [Academic Support Services, Social Emotional Support Services - LCFF Supplemental Only]	\$183,369.00	Yes
5.12	Benchmark Assessments	5.3.2 Live Oak identifies specific options for new grade level benchmark assessments of ELA and Math to determine student RTI need. [Costs included in 5:11]		Yes
5.13	Medical screening	5.3.3 Live Oak conducts Hearing and Vision screening tests as needed.		No

Action #	Title	Description	Total Funds	Contributing
5.14	Special Education	5.4.1. Total Special Education budget for 2021/22 [Net/Excess Cost billed/provided by District personnel Obj 7141]	\$242,107.00	No
5.15	Title I - Student Academic Support Services	Title I - Student Services Costs [Faculty Salaries and Benefits Cost; Rsc 3010]	\$15,000.00	No
5.16	Enhanced/Expanded Curriculum	Offer Enhanced / Expanded Curriculum including targeted Math curriculum, music, practical arts, and Spacial Dynamics/movement programming	\$400,509.00	
5.17	Management and Administration (M&A)	Provide professional and management services to oversee and administer school programs referenced in all other Goals	\$609,927.00	No
5.18	School Nutrition Program	Partner with our school district to offer a healthy meals program to school students [Sal&Ben + Mgmt Food 4710, 5800]	\$49,046.00	No
5.19	After School Program / ELOP /Other Programs	Offer an After School ELOP program for school families/students through Champions LLC [Mgmt CARE Sal&Ben; 4390/5600/5800-CARE] The school will subsidize eligible Low Income students.	\$68,720.00	No

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2024-25]

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$152115	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
5.146%	0.000%	\$0.00	5.146%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
5.11	<p>Action: Response to Intervention (RTI) services delivered in the classroom by the classroom teacher and academic support aides upon observing deficits in student learning. Some support services are delivered in pull-out sessions. Social and Emotional Support services and needs are planned and discussed in weekly teacher meetings.</p> <p>Need:</p>	To enhance student learning.	STAR tests, other assessments or observation of student output.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	<p>While all students with adequate numbers for reporting showed as green on the Dashboard, the SED group declined by 5.5 points in ELA.</p> <p>Scope: Schoolwide</p>		
5.12	<p>Action: Benchmark Assessments</p> <p>Need: Tier 1 and 2 support for students who need some extra support.</p> <p>Scope: Schoolwide</p>	<p>Our RTI program delivered by certificated and classified employees supports students on a tier 1 and 2 level. This is a level of support for students who don't qualify for special education but can receive the extra support they need in order to perform at or near grade level.</p>	<p>Our assessments will indicate that our RTI support is effective.</p>

Limited Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) are Designed to Address Need(s)	Metric(s) to Monitor Effectiveness

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

See Action 5.11. above for RTI/SocEm Support Services costs included in the LCAP. Total Planned Expenditure = \$183,369. Exceeds increased apportionment amount and corresponds to an Increase/Improve % of 6.2%.

Additional Concentration Grant Funding

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

Not Applicable

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

2024-25 Total Expenditures Table

LCAP Year	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
Totals	2956240	152115	5.146%	0.000%	5.146%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,832,462.00	\$157,533.00	\$265,968.00	\$15,000.00	\$3,270,963.00	\$2,790,671.00	\$480,292.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Teacher Credentialing	All	No			All Schools									
1	1.2	Teacher credential review/audits	All	No			All Schools									
1	1.3	Teacher credential monitoring	All	No			All Schools									
1	1.4	Classroom materials and equipment	All	No			All Schools		\$0.00	\$33,785.00	\$10,373.00	\$23,412.00			\$33,785.00	
1	1.5	Custodial service and Maintaining campus	All	No			All Schools		\$0.00	\$48,460.00	\$48,460.00				\$48,460.00	
1	1.6	National School Breakfast and Lunch Program	All	No			All Schools									
2	2.1	Community building/volunteering	All	No			All Schools		\$0.00	\$22,285.00			\$22,285.00		\$22,285.00	
2	2.2	Community building/volunteering	All	No			All Schools									
2	2.3	Parent engagement	All	No			All Schools									
2	2.4	Stakeholder Surveys	All	No			All Schools									
2	2.5	Communication	All	No			All Schools									
2	2.6	Continued engagement and development	All	No			All Schools									
2	2.7	Goal 2: Overall	All	No			All Schools									

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
3	3.1	Accessible CCSS standards	All	No			All Schools									
3	3.2	Benchmark Assessments	All	No			All Schools									
3	3.3	Integration of Waldorf and CCSS	All	No			All Schools									
3	3.4	Positive Student Culture	All	No			All Schools									
3	3.5	Community Building	All	No			All Schools									
3	3.6	Access to CCSS	All	No			All Schools									
3	3.8	Extended Learning Opportunity Program (ELOP)	All	No			All Schools									
3	3.9	Universal Transitional Kindergarten (UTK)	All	No			All Schools									
3	3.10	Goal 3: Overall	All Students with Disabilities	No			All Schools									
4	4.1	School culture and Attendance	All	No			All Schools									
4	4.2	Attendance monitoring	All	No			All Schools									
4	4.3	Teacher Collaboration	All	No			All Schools									
4	4.4	Survey of Stakeholders	All	No			All Schools									
4	4.5	Goal 4: Overall	All	No			All Schools									
5	5.1	Core programming	All Students with Disabilities	No			All Schools		\$1,519,443.00	\$0.00	\$1,474,042.00	\$45,401.00			\$1,519,443.00	
5	5.2	Faculty and staff	All	No			All Schools									
5	5.3	Professional Development	All	No			All Schools		\$0.00	\$23,250.00	\$3,250.00	\$20,000.00			\$23,250.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
5	5.4	On site faculty development	All	No			All Schools									
5	5.5	Extra duties	All	No			All Schools									
5	5.6	Authorizer relationship	All	No			All Schools		\$0.00	\$29,562.00	\$29,562.00				\$29,562.00	
5	5.7	Outside organizations	All	No			All Schools		\$0.00	\$3,500.00			\$3,500.00		\$3,500.00	
5	5.8	Board of Directors development	All	No			All Schools									
5	5.9	Fiscal responsibility	All	No			All Schools									
5	5.10	Tax filings and audits	All	No			All Schools		\$0.00	\$22,000.00	\$22,000.00				\$22,000.00	
5	5.11	Response to Intervention (RTI) services delivered in the classroom by the classroom teacher and academic support aides upon observing deficits in student learning. Some support services are delivered in pull-out sessions. Social and Emotional Support services and needs are planned and discussed in weekly teacher meetings.	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	All Schools		\$182,969.00	\$400.00	\$183,369.00				\$183,369.00	see above
5	5.12	Benchmark Assessments	English Learners Foster Youth Low Income	Yes	School wide	English Learners Foster Youth Low Income	All Schools									
5	5.13	Medical screening	All	No			All Schools									
5	5.14	Special Education	Students with Disabilities	No			All Schools		\$34,127.00	\$207,980.00	\$242,107.00				\$242,107.00	
5	5.15	Title I - Student Academic Support Services	Low Income Students who require targeted assistance	No			All Schools		\$15,000.00	\$0.00				\$15,000.00	\$15,000.00	

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
5	5.16	Enhanced/Expanded Curriculum							\$400,509.00	\$0.00	\$296,509.00		\$104,000.00		\$400,509.00	
5	5.17	Management and Administration (M&A)	All	No			All Schools		\$609,927.00	\$0.00	\$473,744.00		\$136,183.00		\$609,927.00	
5	5.18	School Nutrition Program	All	No			All Schools		\$28,696.00	\$20,350.00	\$49,046.00				\$49,046.00	
5	5.19	After School Program / ELOP /Other Programs	All Eligible Low Income Students	No			All Schools		\$0.00	\$68,720.00		\$68,720.00			\$68,720.00	

2024-25 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
2956240	152115	5.146%	0.000%	5.146%	\$183,369.00	0.000%	6.203 %	Total:	\$183,369.00
								LEA-wide Total:	\$0.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$183,369.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
5	5.11	Response to Intervention (RTI) services delivered in the classroom by the classroom teacher and academic support aides upon observing deficits in student learning. Some support services are delivered in pull-out sessions. Social and Emotional Support services and needs are planned and discussed in weekly teacher meetings.	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$183,369.00	see above
5	5.12	Benchmark Assessments	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$3,233,592.00	\$3,277,010.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Teacher Credentialing	No		
1	1.2	Teacher credential review/audits	No		
1	1.3	Teacher credential monitoring	No		
1	1.4	Classroom materials and equipment	No	\$39,841.00	28152
1	1.5	Custodial service and Maintaining campus	No	\$49,837.00	47960
1	1.6	National School Breakfast and Lunch Program	No		
2	2.1	Community building/volunteering	No	\$36,723.00	22200
2	2.2	Community building/volunteering	No		
2	2.3	Parent engagement	No		
2	2.4	Stakeholder Surveys	No		
2	2.5	Communication	No		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.6	Continued engagement and development	No		
2	2.7	Goal 2: Overall	No		
3	3.1	Accessible CCSS standards	No		
3	3.2	Benchmark Assessments	No		
3	3.3	Integration of Waldorf and CCSS	No		
3	3.4	Positive Student Culture	No		
3	3.5	Community Building	No		
3	3.6	Access to CCSS	No		
3	3.8	Extended Learning Opportunity Program (ELOP)	No		
3	3.9	Universal Transitional Kindergarten (UTK)	No		
3	3.10	Goal 3: Overall	No		
4	4.1	School culture and Attendance	No		
4	4.2	Attendance monitoring	No		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
4	4.3	Teacher Collaboration	No		
4	4.4	Survey of Stakeholders	No		
4	4.5	Goal 4: Overall	No		
5	5.1	Core programming	No	\$1,345,541.00	1444839
5	5.2	Faculty and staff	No		
5	5.3	Professional Development	No	\$17,256.00	8520
5	5.4	On site faculty development	No		
5	5.5	Extra duties	No		
5	5.6	Authorizer relationship	No	\$27,686.00	26662
5	5.7	Outside organizations	No	\$3,500.00	3335
5	5.8	Board of Directors development	No		
5	5.9	Fiscal responsibility	No		
5	5.10	Budget filings and audits	No	\$15,750.00	20656
5	5.11	Response to Intervention (RTI)	Yes	\$117,833.00	188759

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
5	5.12	Benchmark Assessments	Yes		
5	5.13	Medical screening	No		
5	5.14	Special Education	No	\$233,537.00	234240
5	5.15	Title I, AB86, ESSER III - Student Services and Expanded Learning Opportunity Grant	Yes	\$21,561.00	10094
5	5.16	Enhanced/Expanded Curriculum		\$440,755.00	428367
5	5.17	Management and Administration (M&A)	No	\$707,185.00	584229
5	5.18	School Nutrition Program	No	\$32,708.00	76712
5	5.19	After School Program / ELOP /Other Programs	No	\$143,879.00	152285
5	5.20		No	\$0.00	

2023-24 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
125899	\$117,833.00	\$188,759.00	(\$70,926.00)	0.000%	0.000%	0.000%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
5	5.11	Response to Intervention (RTI)	Yes	\$117,833.00	188759		
5	5.12	Benchmark Assessments	Yes				
5	5.15	Title I, AB86, ESSER III - Student Services and Expanded Learning Opportunity Grant	Yes				

2023-24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
2540265	125899	0	4.956%	\$188,759.00	0.000%	7.431%	\$0.00	0.000%

Local Control and Accountability Plan Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning, particularly to address and reduce disparities in opportunities and outcomes between student groups indicated by the California School Dashboard (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because the nature of some LCAP template sections require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, including long-term English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - **NOTE:** As specified in EC Section 62064(b)(1), the LCAP must provide a description of the annual goals, for all pupils and each subgroup of pupils identified pursuant to EC Section 52052, to be achieved for each of the state priorities. Beginning in 2023–24, EC

Section 52052 identifies long-term English learners as a separate and distinct pupil subgroup with a numerical significance at 15 students.

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

General Information

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

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

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

Reflections: Annual Performance

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

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

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

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

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

Reflections: Technical Assistance

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

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

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

Comprehensive Support and Improvement

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

Schools Identified

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

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

Support for Identified Schools

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

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

Monitoring and Evaluating Effectiveness

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

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

Engaging Educational Partners

Purpose

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

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

Requirements

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

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

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

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

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

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

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

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

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

- For school districts, see [Education Code Section 52062 \(California Legislative Information\)](#);
 - **Note:** Charter schools using the LCAP as the School Plan for Student Achievement must meet the requirements of *EC* Section 52062(a).

- For COEs, see [Education Code Section 52068 \(California Legislative Information\)](#); and
- For charter schools, see [Education Code Section 47606.5 \(California Legislative Information\)](#).
- **NOTE:** As a reminder, the superintendent of a school district or COE must respond, in writing, to comments received by the applicable committees identified in the *Education Code* sections listed above. This includes the parent advisory committee and may include the English learner parent advisory committee and, as of July 1, 2024, the student advisory committee, as applicable.

Instructions

Respond to the prompts as follows:

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

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

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

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

Complete the table as follows:

Educational Partners

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

Process for Engagement

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students, and to address and reduce disparities in opportunities and outcomes between student groups indicated by the Dashboard.

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

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

Requirement to Address the LCFF State Priorities

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

Respond to the following prompts, as applicable:

Focus Goal(s)

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

Description

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

Focus goals for Equity Multiplier schoolsites must address the following:

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

Explain why the LEA has chosen to prioritize this goal.

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

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

- Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the Expanded Learning Opportunities Program (ELO-P), the Literacy Coaches and Reading Specialists (LCRS) Grant Program, and/or the California Community Schools Partnership Program (CCSPP).
- This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.

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

Broad Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Maintenance of Progress Goal

Description

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

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

Type of Goal

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

State Priorities addressed by this goal.

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

An explanation of why the LEA has developed this goal.

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

Measuring and Reporting Results:

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

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

- **Required metrics for LEA-wide actions:** For each action identified as 1) contributing towards the requirement to increase or improve services for foster youth, English learners, including long-term English learners, and low-income students and 2) being provided on an LEA-wide basis, the LEA must identify one or more metrics to monitor the effectiveness of the action and its budgeted expenditures.
 - These required metrics may be identified within the action description or the first prompt in the increased or improved services section, however the description must clearly identify the metric(s) being used to monitor the effectiveness of the action and the action(s) that the metric(s) apply to.
- **Required metrics for Equity Multiplier goals:** For each Equity Multiplier goal, the LEA must identify:
 - The specific metrics for each identified student group at each specific schoolsite, as applicable, to measure the progress toward the goal, and/or
 - The specific metrics used to measure progress in meeting the goal related to credentialing, subject matter preparation, or educator retention at each specific schoolsite.

Complete the table as follows:

Metric

- Enter the metric number.

Metric

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

Baseline

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

accurate data, it would also be appropriate for the LEA to revise the baseline data to align with the more accurate data process and report its results using the accurate data.

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

Year 1 Outcome

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

Year 2 Outcome

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

Target for Year 3 Outcome

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

Current Difference from Baseline

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

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

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

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

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

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

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

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

Actions:

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

Action #

- Enter the action number.

Title

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

Description

- Provide a brief description of the action.

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

Total Funds

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

Contributing

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

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

Required Actions

- LEAs with 30 or more English learners and/or 15 or more long-term English learners must include specific actions in the LCAP related to, at a minimum:
 - Language acquisition programs, as defined in *EC* Section 306, provided to students, and
 - Professional development for teachers.
 - If an LEA has both 30 or more English learners and 15 or more long-term English learners, the LEA must include actions for both English learners and long-term English learners.
- LEAs eligible for technical assistance pursuant to *EC* sections 47607.3, 52071, 52071.5, 52072, or 52072.5, must include specific actions within the LCAP related to its implementation of the work underway as part of technical assistance. The most common form of this technical assistance is frequently referred to as Differentiated Assistance.

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

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

Purpose

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

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

Statutory Requirements

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

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

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

- How the action is increasing or improving services for the unduplicated student group(s) (Identified Needs and Action Design), and
- How the action meets the LEA's goals for its unduplicated pupils in the state and any local priority areas (Measurement of Effectiveness).

LEA-wide and Schoolwide Actions

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

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

For School Districts Only

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

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

Requirements and Instructions

Complete the tables as follows:

Total Projected LCFF Supplemental and/or Concentration Grants

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

Projected Additional 15 percent LCFF Concentration Grant

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

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

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

LCFF Carryover — Percentage

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

LCFF Carryover — Dollar

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

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

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

Required Descriptions:

LEA-wide and Schoolwide Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

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

- As stated above, conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient.

- Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increased or improved services standard because enrolling students is not the same as serving students.

Metric(s) to Monitor Effectiveness

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

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

Limited Actions

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

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

Complete the table as follows:

Identified Need(s)

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

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

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

Metric(s) to Monitor Effectiveness

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

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

- For each action with an identified Planned Percentage of Improved Services, identify the goal and action number and describe the methodology that was used.
- When identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Additional Concentration Grant Funding

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

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

Provide the following descriptions, as applicable to the LEA:

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

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA.
 - The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA.

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

Action Tables

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

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

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

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

Total Planned Expenditures Table

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

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount estimated LCFF entitlement for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8).

Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic Recovery Target allowances for school districts, and County Operations Grant for COEs.

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover — Percentage. ***This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.***
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services requirement; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services requirement.
- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.

- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement, it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
 - **Note:** Equity Multiplier funds must be included in the “Other State Funds” category, not in the “LCFF Funds” category. As a reminder, Equity Multiplier funds must be used to supplement, not supplant, funding provided to Equity Multiplier schoolsites for purposes of the LCFF, the ELO-P, the LCRS, and/or the CCSPP. This means that Equity Multiplier funds must not be used to replace funding that an Equity Multiplier schoolsite would otherwise receive to implement LEA-wide actions identified in the LEA’s LCAP or that an Equity Multiplier schoolsite would otherwise receive to implement provisions of the ELO-P, the LCRS, and/or the CCSPP.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action.

a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.

- As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants estimated based on the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

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

LCFF Carryover Table

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

Calculations in the Action Tables

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

Contributing Actions Table

- **4. Total Planned Contributing Expenditures (LCFF Funds)**
 - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column.
- **5. Total Planned Percentage of Improved Services**
 - This percentage is the total of the Planned Percentage of Improved Services column.
- **Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)**

- This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and Concentration Grants**

- This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.

- **4. Total Planned Contributing Expenditures (LCFF Funds)**

- This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds).

- **7. Total Estimated Actual Expenditures for Contributing Actions**

- This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds).

- **Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)**

- This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4).

- **5. Total Planned Percentage of Improved Services (%)**

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

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

- This amount is the total of the Estimated Actual Percentage of Improved Services column.

- **Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)**

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

LCFF Carryover Table

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

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

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

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

School Year

2024-25

Date of Board Approval

06/27/2024

LEA Name

Live Oak Charter School

CDS Code:

49708546119036

Link to the LCAP:

(optional)

For which ESSA programs apply to your LEA?

Choose From:

TITLE I, PART A

Improving Basic Programs Operated by
State and Local Educational Agencies

(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.

Live Oak uses an evidenced-based 3-Tiered, Multi-Tiered System of Support (MTSS) approach to support students who need extra academic, behavioral, and emotional support. All Tiers address social-emotional, behavior, and academic needs. Within the MTSS, our Response to Intervention (RTI) program specifically address academic support for targeted students.

The widest use of interventions is our Tier I level of interventions which incorporates a classroom-wide level of support across the campus. This provides the basis for identifying and supporting students at all levels with general interventions for all. Also, at the Tier 1 level, the school incorporates restorative practices, parent events, a social-emotional learning, peer mediation, differentiated instruction with extra adult classroom support in grades 1-3, and a relationship-based looping model where a teacher stays with her same class over multiple years which supports our student-centered developmental model. Formative assessments and are done throughout the year for grades 1-8 to identify students at greatest risk.

Tier II offers a more targeted intervention that includes reading interventions, counseling sessions for identified students with an IEP designation of need and at least weekly small group pull-out academic support with a literacy coach and/or trained RTI assistants.

TIER III offers the most targeted interventions. We increase the intensity and frequency of these supports such that students may have individualized classroom behavior plans (including accommodations) created via our Student Study Team process, increased counseling services and community referral assistance, and/or 1:1 academic support up to 4 times weekly. More frequent progress monitoring tools are used to measure the effectiveness of the interventions in place.

Goal 5 in our LCAP outlines our goal to provide a robust academic student support process through the implementation, maintenance, and improvement of a productive RTI program as part of an effective overall MTSS program. Goal 5 has a broad impact and helps the school meet state priorities 1, 3, 4, 5, 6 and 9. It especially supports Goal 4 - Pupil Achievement in our LCAP.

Based on the MultiTiered System of Support (MTSS) and our local assessment data of reading scores from Fountas and Pinnell from first, second and third grade students showed more reading intervention is required.

The LEA uses classroom aides for RTI Support to work with small groups and/or one on one targeting specific reading strategies in grades 1-3.

The focus of the RTI Support Aides work will be on intervention for the achievement for a subset of targeted students including a focus on unduplicated students and struggling readers.

This position will use intervention strategies in literacy development and will be funded .5 through the Title I, Targeted Assistance Grant, MTSS and LCAP supplemental programs and funding. Supplemental instructional materials will be purchased.

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.

Title I Part A funding will directly align with efforts to improve reading and math instruction across grade levels and ability levels, including low-income status students. Title I funds will be used by the school to supplement and bolster its existing targeted TIER II/III RTI program. Title I Funds will strictly be used to provide targeted assistance directly to students in need of academic assistance with a focus on literacy.

The school will use its assessment tools to both identify and monitor progress of students with academic and social-emotional needs, especially in underrepresented populations and identified subgroups.

Title I funds will be used to provide salaries to para-professionals. This funding will be used directly align with efforts to improve reading instruction across the first through third grade levels and ability levels, including students of low-income status. Title I will enhance efforts for low achieving learners. The school does not participate in other Federal Grant programs other than Title IA. The RTI program will improve students' academic achievement, provide all students with access to a well-rounded education and improve school conditions for student learning. This is aligned with our LCAP goals (#5) for helping disadvantaged students.

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.

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 school uses the poverty criteria provided by the California Department of Education.

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:

Classrooms are equally balanced with low income, minority/nonminority, and a variety of ability levels. All teachers are effective and provided with ongoing professional development in equity and differentiated instruction. All teachers incorporate integrated English Language Development into their curriculum along with a focus on academic vocabulary.

At present, 98% of teachers are fully qualified, experienced and credentialed. One teacher (out of 14 teachers on the faculty) who has served as an aide for 7 years is enrolled in a teacher training program, and has acquired the necessary permit to teach until she has the full credential. She will be supported by a fully qualified and credentialed teacher acting in the role of aide.

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

	<ul style="list-style-type: none"> • 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.

Parent Involvement: Increased opportunities for parent participation are planned at the school and classroom levels. School website and weekly e-newsletters have current information on school and classroom activities. We continue to provide stakeholder input to refine strategies through the board of directors, site lead volunteer positions for field trips and classroom coordinators, and advocacy committees such as TIDE, and parent surveys. The school is governed by a parent volunteer board comprised of individuals with expertise in finance, education, IT and fundraising.

Teachers give presentations to parents regularly (minimum of 2X/ yr) to describe developmental needs and stages, plus to discuss what the class is engaged with. They take time to hear feedback and engage with parents.

The Director's door is always open, and she meets with parents on average 7 times per week. She also engages on the PS platform both in updates to families (weekly) and answering questions or requests.

The board is accessible to all families, as they too are on campus at pick up and drop off. The Foundation team offer monthly coffee sessions to gather input, which they share with board and Director.

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 (TSI), 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:

Improved School Climate - Parents will be involved and knowledgeable about their child's education through improved communication for all populations (bilingual) and via electronic means while truants receive supports resulting in improved attendance.

Restorative Practices will continue to be utilized.

Parenting workshops – a series of workshops were held and will continue to be offered on parenting topics such as resiliency, social-emotional health, and academic support.

Quarterly class meetings – Teachers hold class meetings once per quarter to address grade-specific topics to inform parents and improve the home-school partnership.

Parent Involvement – We have success in seeking input from parent/guardians in school decision making and we promote parental participation in programs.

Student Engagement: students will report that grading practices are clear and fair, that they clearly understand assignments and teacher expectation and that there are opportunities for them to be involved in improving the school climate and culture.

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.

The school monitors attendance, and communicates with families concerning the importance of attendance at least three times per year. In the coming year administration will develop and implement a closer monitoring practice to ensure families understand consequences of excessive absenteeism.

As do all professional educators, teachers and admin engage in annual Professional Development focused on required steps in dealing with neglected children.

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:

Students will be assessed and grouped into targeted instruction skill levels. Teachers are responsible for ensuring and directing the aide staff on instructional strategies and curriculum delivery for working with these differentiated groups and target students in all 3 tiers. The aide staff will also work with small groups of students identified to be at greatest academic risk. Aides will work with students as part of the Title I program. Students will be assessed using site and state measures. Local site measure include benchmark assessments on early literacy and reading skills. School-wide we use the DIBELS assessment system for reading. School-wide we use Acadience Learning assessment system for math. The state data is available for 3-8 grade students through CAASPP. The results are evaluated by teachers and reviewed with parents for input on strategies and best practices as necessary.

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:

In coordination with the Sonoma County Office of Education (SCOE) homeless students will be identified and served. Administrative staff and faculty will engage in training concerning how to identify and serve homeless children and youth.

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.

N/A

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:

We have a first-grade readiness process in which we assess our kindergarten students based on benchmarks that we have established. This allows for us to make sure that a kindergarten student is ready for first grade and we can provide a smooth transition in elementary education. If there are certain benchmarks not reached by a student, a RTI plan can be established to make sure that the student will progress well in 1st grade, possibly through an SST process.

Our staff is available for high schools asking for transitional information regarding our 8 th grade students going on to a high school. If a 7 th grade student's CAASPP scores stand out as low and the student's performance in class and/or on a local benchmark academic assessment, we make sure to support that student with RTI services for high school readiness. All IEP students and families participate in a transition meeting to the high schools.

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:

We continuously update our school resources, such as appropriate readers, for our students. We also continuously update our digital resources to help our students in their digital literacy skills. We also provide resources and professional development for teachers in helping students with digital literacy skills.

PRIORITIES

Local Control Funding Formula (LCFF) Priority 1 Self-Reflection Tool

A local educational agency (LEA) uses the self-reflection tools included within the California School Dashboard (Dashboard) to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tool as a resource when reporting results to its local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted. The approved self-reflection tool for Priority 1 is provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

Note: The requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Note: LEAs are required to report the following to their local governing board/body in conjunction with the adoption of the LCAP:

- The LEA’s Teacher Assignment Monitoring and Outcome data available at <https://www.cde.ca.gov/ds/ad/tamo.asp>.
- The number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home, and
- The number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)

All fields marked with an asterisk (*) are required

Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home: *

All students have access.

Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies): *

0

Criteria:

Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for appropriately assigned teachers, access to curriculum-aligned instructional materials, and safe, clean and functional school facilities.

All students are taught by appropriately credentialed teachers.

PRIORITIES

Self-Reflection Tool (Priority 2) – Implementation of State Academic Standards

This is the submission form for the local educational agency (school district, charter school, and county office of education) to complete on the local performance indicator for the implementation of state academic standards (Priority 2).

Standard: Local educational agency annually measures its progress implementing state academic standards and reports the results to its local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted and to educational partners and the public through the California School Dashboard (Dashboard).

Instructions: Local educational agency measures its progress using one of the self-reflective tools below and reports the results to its local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted and through the Dashboard.

Local educational agencies may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, local educational agencies may complete the optional reflection tool (Option 2).

All fields marked with an asterisk (*) are required

Option 1: Narrative Summary

In the narrative box, identify the locally selected measures or tools that the local educational agency is using to track its progress in implementing the state academic standards adopted by the State Board of Education and briefly describe why the local educational agency chose the selected measures or tools.

Additionally, summarize the local educational agency's progress in implementing the academic standards adopted by the State Board of Education, based on the locally selected measures or tools. The adopted academic standards are:

- English Language Arts – Common Core State Standards for English Language Arts
- English Language Development (Aligned to Common Core State Standards for English Language Arts)

- Mathematics – Common Core State Standards for Mathematics
- Next Generation Science Standards
- History-Social Science
- Career Technical Education
- Health Education Content Standards
- Physical Education Model Content Standards
- Visual and Performing Arts
- World Language

Option 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the local educational agency's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

English Language Arts – Common Core State Standards for English Language Arts *

1 2 3 4 5

English Language Development (Aligned to English Language Arts Standards) *

1 2 3 4 5

Mathematics – Common Core State Standards for Mathematics *

1 2 3 4 5

Next Generation Science Standards *

1 2 3 4 5

History-Social Science *

1 2 3 4 5

2. Rate the local educational agency's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

English Language Arts – Common Core State Standards for English Language Arts *

1 2 3 4 5

English Language Development (Aligned to English Language Arts Standards) *

1 2 3 4 5

Mathematics – Common Core State Standards for Mathematics *

1 2 3 4 5

Next Generation Science Standards *

1 2 3 4 5

History-Social Science *

1 2 3 4 5

3. Rate the local educational agency's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing)

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

English Language Arts – Common Core State Standards for English Language Arts *

1 2 3 4 5

English Language Development (Aligned to English Language Arts Standards) *

1 2 3 4 5

Mathematics – Common Core State Standards for Mathematics *

1 2 3 4 5

Next Generation Science Standards *

1 2 3 4 5

History-Social Science *

1 2 3 4 5

Other Adopted Academic Standards

4. Rate the local educational agency's progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Career Technical Education *

1 2 3 4 5 N/A

Health Education Content Standards *

1 2 3 4 5

Physical Education Model Content Standards *

1 2 3 4 5

Visual and Performing Arts *

1 2 3 4 5

World Language *

1 2 3 4 5 N/A

Support for Teachers and Administrators

Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Identifying the professional learning needs of groups of teachers or staff as a whole *

1 2 3 4 5

Identifying the professional learning needs of individual teachers *

1 2 3 4 5

Providing support for teachers on the standards they have not yet mastered *

1 2 3 4 5

Criteria:

Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.

PRIORITIES

Self-Reflection Tool (Priority 3) – Parent and Family Engagement

This is the submission form for the local educational agency coordinator (school district, charter school, and county office) to complete on the local performance indicator for parent engagement (Priority 3).

Standard: The local educational agency (LEA) annually reports progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the California School Dashboard (Dashboard).

Criteria: The LEA will assess its performance on a (Met, Not Met, or Not Met for Two or More Years) scale.

Evidence: The LEA measures its progress using the self-reflection tool included in the Dashboard, and reports these results to its local governing board at a regularly scheduled meeting and through the local data selection option in the Dashboard

Introduction: This self-reflection tool is organized into three sections. Each section includes promising practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress, successes, and areas of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified.

The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.
3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):
 - 1 – Exploration and Research Phase
 - 2 – Beginning Development
 - 3 – Initial Implementation
 - 4 – Full Implementation
 - 5 – Full Implementation and Sustainability
4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.
5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

All fields marked with an asterisk (*) are required

Section 1: Building Relationships Between School Staff and Families

1. Rate the LEA's progress in developing the capacity of staff (i.e. administrators, teachers, and classified staff) to build trusting and respectful relationships with families. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3

– Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

2. Rate the LEA's progress in creating welcoming environments for all families in the community. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3

– Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3

– Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3

– Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

Building Relationships Dashboard Narrative Boxes

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families. *

Families are woven through each aspect of the school, from governance to volunteering.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families. *

A group of parents chose to start a TIDE club last year to see that we are as inclusive as can be.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families. *

The TIDE group includes members from several underrepresented groups.

Section 2: Building Partnerships for Student Outcomes

5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

Building Partnerships Dashboard Narrative Boxes

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes. *

Parents work closely with teachers to support student learning. Teachers hold regular meetings with families, and the Director shares informational posts designed to support parent and family

understanding of student outcomes.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes. *

Continue with current plans.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes. *

The TIDE group includes members from several underrepresented groups.

Section 3: Seeking Input for Decision-Making

9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels. *

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

5 – Full Implementation and Sustainability

Seeking Input for Decision-Making Dashboard Narrative Boxes

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making. *

Parents weigh in through a wide variety of means, such as speaking directly with teachers, board members, and the school's Director. Families guide decisions through service on the governance board.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making. *

The school reviews parent survey responses each year, and will make improvements to the next survey based on discussion of results.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making. *

The school has very low rates of multi-lingual learners, however we feel that providing real-time translation would be helpful in meetings.

PRIORITIES

Local Control Funding Formula (LCFF) Priority 6 Self-Reflection Tool

A local educational agency (LEA) uses the self-reflection tools included within the California School Dashboard (Dashboard) to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted. The approved self-reflection tool for Priority 6 is provided below.

School Climate (LCFF Priority 6)

Introduction

The initial design of the Local Control Funding Formula recognized the critical role that positive school conditions and climate play in advancing student performance and equity. This recognition is grounded in a research base demonstrating that a positive school climate directly impacts indicators of success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement.

In order to support comprehensive planning, LEAs need access to current data. The measurement of school climate provides LEAs with critical data that can be used to track progress in school climate for purposes of continuous improvement, and the ability to identify needs and implement changes to address local needs.

Instructions

LEAs are required, at a minimum, to annually administer a local climate survey. The survey must:

- Capture a valid measure of student perceptions of school safety and connectedness in at least one grade within each grade span the LEA serves (e.g. TK-5, 6-8, 9-12); and
- At a minimum, report disaggregated data by student groups identified in California *Education Code* 52052, when such data is available as part of the local school climate survey.

Prompt 1 (DATA): Describe the local climate survey data, including available data disaggregated by student groups. LEAs using surveys that provide an overall score, such as the California Healthy Kids Survey, are encouraged to report the overall score for all students as well as available student group scores. Responses may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

44% of families responded to the survey; down slightly from the prior year of 51%. The board theorized the drop occurred as information for families was sent via ParentSquare. About 85% felt that their student(s) are well supported by all personnel (teachers, aides and administrative staff). Families affirmed that the curriculum is meeting the needs for a standards-based instruction. 82% of families indicated the communication from the teachers is on target, and 93% feel that their students feel support by adults on campus. 77% indicate that their child(red) is/are excited to come to school.

Prompt 2 (MEANING): Describe key learnings, including identified needs and areas of strength determined through the analysis of data described in Prompt 1, including the available data disaggregated by student group.

Although data were not disaggregated by student group in the former survey, it is possible to change that for the next survey.

Prompt 3 (USE): Describe any changes to existing plans, policies, or procedures that the LEA determines necessary in order to address areas of need identified through the analysis of local data and the identification of key learnings. Include any revisions, decisions, or actions the LEA has, or will, implement for continuous improvement purposes.

For areas of development while there was little direct evidence of need in other data we see that the school struggles with chronic absenteeism. The school leader noted that students with special needs are over represented in that category, so emphasis will be placed on closer monitoring and working with families to solve this.

Criteria:

Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on school climate.

In addition to monitoring the students with special needs, all families will receive frequent feedback on attendance and tardies.

PRIORITIES

Self-Reflection Tool (Priority 7) – Access to a Broad Course of Study

Standard: Local educational agencies (LEAs) annually measure their progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California *Education Code* for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs, and report the results to their local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted and to educational partners and the public through the Dashboard.

Evidence: The LEA responds to the self-reflection tools as specified and reports the results to its local governing board as part of a non-consent item at the same public meeting of the local governing board/body at which the Local Control and Accountability Plan (LCAP) is adopted and through the local data selection option in the Dashboard.

Approach for Self-Reflection Tool to Use as Evidence

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.

All students have access to a broad course of study consisting of Common Core State Standards, and presented through Waldorf-inspired pedagogy.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.

All students have access to a broad course of study consisting of Common Core State Standards, and presented through Waldorf-inspired pedagogy.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.

All students have access to a broad course of study consisting of Common Core State Standards, and presented through Waldorf-inspired pedagogy.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?

All students have access to a broad course of study consisting of Common Core State Standards, and presented through Waldorf-inspired pedagogy.

Additional information about enrollment in courses and the number of courses offered in different subjects at schools is available on the [California Department of Education DataQuest web page](#).

Date of the Local Indicator Presentation

All priorities MUST be completed (denoted by a green checkmark next to each priority in the left side menu) prior to entering a date.

Please provide the date that the local indicators were presented to the local governing board/body. This meeting must be the same meeting at which the 2024-25 LCAP was adopted.

Please note that the local governing board/body meeting date cannot occur before March 2024.

Date taken to local governing board *

06/27/2024

MEMORANDUM OF UNDERSTANDING
CHARTER BUSINESS SERVICES CONSORTIUM
Between and among

LIVE OAK CHARTER SCHOOL
SEBASTOPOL INDEPENDENT CHARTER SCHOOL
NOVATO CHARTER SCHOOL

This Memorandum of Understanding (hereinafter “MOU” or “Agreement”) is entered into by and between the above listed schools and is effective as of July 1, 202~~4~~³.

RECITALS

1. Each party to this MOU is a public school under the jurisdiction of a Consortium Council as provided herein. This agreement may refer to each party as a “Participant” and to all parties as “Participants”.
2. It is to the mutual benefit of the Participants herein subscribed to join together as the Charter Business Services Consortium (hereinafter “Consortium”) for the provision of specific business and other services for the Participants.
3. The parties desire to set forth the understanding between the Participants regarding the governance, funding, and cost sharing of the Consortium;

AGREEMENTS / GENERAL PROVISIONS

1. PARTICIPANTS. The Participants to this Agreement are Live Oak Charter School, Sebastopol Independent Charter School, and Novato Charter School. *Note: Novato Charter School will only participate through December 31, 2024*
2. TERM. The term of this Agreement shall commence on July 1, 202~~4~~³ and shall terminate June 30, 202~~5~~⁴.
3. LOCAL EDUCATIONAL AGENCY. Live Oak Charter School shall act as the Local Education Agency (“LEA”) for the Consortium. The LEA shall hire staff, and provide workspace and operational expenses of the central office. The LEA may designate other Participants to provide some of these services for which the designated Participants will receive commensurate credit/offset for costs incurred in providing the services in the Consortium budget. It is understood that the LEA is acting simply as an agent of the Consortium and shall not be subject to any terms and conditions outside of those applicable to each Participant under this agreement unless otherwise specified under this agreement.

4. GOVERNANCE.

- a. CONSORTIUM COUNCIL. The Consortium shall be governed by a Consortium Council (“Council”) composed of the Executive Directors or designees of the Participants (also referred to in this Agreement as “Members”). The Consortium Council shall meet as needed. All Members must be present in person or via teleconference to constitute a quorum and Consortium Council actions shall require a unanimous vote of the Members present except as otherwise specified herein. Decisions made by the Consortium Council shall not be in conflict with the policies and contracts of the LEA. However, the Consortium Council may make recommendations to the LEA. The LEA, in consultation with the Consortium Council, shall hire a director to coordinate and deliver the services and programs of the Consortium and shall develop an appropriate job description and responsibilities for the position.
- b. CONSORTIUM DIRECTOR. The Consortium Director (“Director”) is employed by the LEA, and receives operational direction from the Consortium Council. The Director is evaluated with input from the Consortium Council according to LEA policy and procedures. The Director shall be responsible to provide the Consortium with appropriate administrative, business, budget, and personnel services as needed. In the case where the position of Director is vacant, the Consortium Council shall appoint one of its Members or a designee to serve as the interim or acting Director.

5. CONSORTIUM SERVICES (“Services”).

- a. The Participants, in conjunction with the Director, shall determine the Services to be provided to each of the Participants under the terms of this Agreement. A list of those Services shall be incorporated into this Agreement as Exhibit A and shall be reviewed and updated, as necessary, at least annually.
- b. Each Participant shall be assigned a Finance Manager by the Consortium who will be responsible for overseeing and/or providing the Services. The Finance Manager will interface directly with each Participant’s executive and business staff.

6. FINANCE.

- a. BUDGET. The Director, with input from the Council, shall determine staffing and other resource needs required to deliver the Services and develop a Consortium Budget (“Budget”). The Budget shall be approved by the Council prior to the beginning of the fiscal year. Budget revisions, including changes to Proportionate Share Percentage, shall be approved by the Council prior to the implementation of any staffing or resource changes.
- b. DIRECTOR COMPENSATION. Consortium Director compensation shall initially be set at a level commensurate to that of a CBO at a school district comparable in size

to the combined size of the Participants or of a SCOE Fiscal Advisor. Subsequent salary increases shall, at a minimum, be equivalent to the weighted average salary increases of the Executive Directors of each of the Participants. The Proportionate Share Percentage shall be adjusted accordingly for the same weighted average increase. The Council may otherwise adjust the salary schedule from time to time as necessary to keep step with market conditions.

- c. **PROPORTIONATE SHARE PERCENTAGE.** The Budget shall include a reasonable determination of the Proportionate Share Percentage (“Percentage”) of total Consortium resources required to deliver the Services to each Participant. The Director shall make reasonable efforts to track the Percentage and report the actual Percentage to the Council. Specific Services or groups of Services may be assigned different percentages as determined by the Council and the Director.
- d. **NET PROPORTIONATE CONTRIBUTION.** The total budgeted expenditures for each Service shall be apportioned according to the relevant Percentage to determine each Participant’s proportionate contribution towards funding the Consortium. The Net Proportionate Contribution (“Contribution”) shall include credits for resources and services provided by Participants other than the LEA (see paragraph 3. above).
- e. **DIRECT COSTS.** In general, it is expected that each Participant will provide for its own direct costs not shared with or among the other Participants. However, if the Consortium provides a specific staff or resource for a specific Participant, this cost shall be excluded from the Contribution calculation and be billed as a “Direct Cost” to the specific Participant.
- f. **BILLING.** The Contribution shall be divided by twelve (12) to determine the amount to be billed monthly to each non-LEA Participant. On behalf of the LEA, the Consortium shall bill the other non-LEA Participants on a monthly basis for the Contribution plus any Direct Costs.
- g. **TRUE-UP.** At the end of the fiscal year, the actual costs of the Consortium shall be determined and a True-Up Calculation (“True-Up) performed to match budgeted expenditures to actual expenses incurred. A bill or credit will be issued to each Participant so that the final Contribution is based on actual expenses incurred for the fiscal year; and that the net balance for the Consortium in the LEA’s finance ledger shall equal the LEA’s actual Contribution.

7. **LIABILITY AND INSURANCE**

- a. All Participants under this Agreement shall provide and maintain a comprehensive liability policy, liability coverage through RESIG or CharterSafe, or the equivalent, which shall include general liability, acts or omissions arising out of negligence, bodily injury, automobile liability, and property damage. This policy and/or coverage

shall name the Consortium, its Participants and their respective employees, agents and officers as an insured.

- b. Notwithstanding the foregoing, each Participant is solely responsible for any and all liability or cost arising from its acts or omissions in circumstances within its sole control and shall indemnify, hold harmless and defend the other Participants, the LEA, their officers, agents, and employees from every claim or demand made except to the extent such liability or costs arises from the contributory negligence or willful misconduct of another Participant.

8. CONTRACTUAL OBLIGATION.

- a. This Agreement shall constitute a contract among the Participants. Its terms may be enforced by any of the Participants in any court. The mutual promises and agreements in this Agreement constitute the consideration for the duties imposed on each participant.
- b. Except to the extent of the financial contributions expressly agreed to in this Agreement, no Participant agrees to be held responsible for any claims in tort or contract made against any other Participant(s). The contracting parties expressly deny the creation of any relationship of surety, indemnification, or responsibility for the Participants except as specifically set forth in this Agreement.

9. WITHDRAWAL FROM CONSORTIUM/AGREEMENT. Withdrawing from the Consortium is the same as withdrawing from this MOU/Agreement. Should a participant wish to discontinue membership, it must notify the Consortium Director in writing no later than December 31 of the school year preceding the withdrawal. Receipt of such notification will automatically cause the requesting Participant school to withdraw from the Consortium effective July 1 of the following calendar year.

10. FORCE MAJEURE.

- a. If a Force Majeure Event occurs affecting the obligations of the Consortium from performing any one or more obligations under this agreement the Consortium will be excused from performing those obligations, on condition that it complies with its obligations under section (c) of this heading.
- b. For purposes of this agreement, “Force Majeure Event” means any event or circumstance, regardless of whether it was foreseeable, that was not caused by the Consortium (e.g. death or resignation of Consortium employees, acts of God) and that prevents the Consortium from complying with any of its obligations under this agreement on condition that the Consortium uses reasonable efforts to do so.
- c. Upon occurrence of a Force Majeure Event, the Consortium, or one of its Participants, shall promptly notify the other parties of occurrence of that Force Majeure Event, its effect on performance, and how long that party expects it to last and thereafter shall update that information as reasonably necessary. During a Force

Majeure Event, the Nonperforming Party shall use reasonable efforts to limit damages to the Performing Parties and to resume its performance under this agreement.

11. OUTSOURCING OF CONSORTIUM SERVICES. The Consortium may consider offering Consortium services to non-member schools or parties. The cost for said contracted services shall be no less than 115% of the average cost of that specific service for Participant schools.
12. GOVERNING LAW. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Sonoma County, California and no other county.
13. SUCCESSORS AND ASSIGNS. The provisions hereof shall inure to the benefit of, and be binding upon, the successors, assigns, heirs, executors and administrators of the parties hereto.
14. DISPOSITION OF ASSETS UPON TERMINATION. In the event of the complete termination of this Agreement by all Participants, assets shall be disposed of as the Members shall then determine. The objective of the disposition shall be to return to each Participant an amount proportionate to its contribution which shall be done over a time period so as not to interrupt the successful operation of the Consortium Services.
15. SEVERABILITY. If any portion, term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
16. ENTIRE AGREEMENT/AMENDMENT. This Agreement and any attachments constitute the entire agreement among the Participants and supersede any prior or contemporaneous understanding or agreement with respect to the services contemplated, and may be amended only by a written amendment executed jointly by all Participants.
17. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be enforceable against the parties actually executing such counterparts, and all of which together shall constitute one instrument.
18. AUTHORITY. Each individual executing this MOU, or its counterpart, on behalf of the respective party thereto, warrants that he/she is authorized to do so and that this MOU constitutes the legally binding obligation of the party which he/she represents.

IN WITNESS WHEREOF, the foregoing Agreement is hereby executed as of the date first written above.

LIVE OAK CHARTER SCHOOL

By _____

Date _____

NOVATO CHARTER SCHOOL

By _____

Date _____

SEBASTOPOL INDEPENDENT CHARTER SCHOOL

By _____

Date _____

Charter Business Services Consortium

2024-25 Budget

- Scenario 1: Finance Mgr Only

Object	ITEM	Bud 2024-25	Notes / Assumptions		
EXPENSES					
SALARIES					
ADMIN	2300	Finance Manager	148,277	Step Increase only (step 12)	
		- Masters Stipend	1,250		
	2400	Fiscal Technician	0	Not incl in Opt 01	
		SUBTOTAL	149,527		
TOTAL SALARIES			149,527		
BENEFITS	3202	PERS	41,222	27.800% 24-25	
	3312	FICA / OASDI / SS	9,194	6.20%	
	3332	Medicare	2,151	1.45%	
	3402	Health Insurance	15,600	\$ 1,300.00 Allowance	
	3402	Dental	1,380	\$ 115.00 /mo PCS rate (>10/1)	
	3402	Vision Insurance	0	\$ 29.00 /mo PCS rate (>10/1)	
	3402	Life Insurance	104	\$ 8.62 /mo LOCS rate	
	3502	State Unemployment Ins (%)	75	0.05%	
	3602	Worker's Compensation	1,898	1.28% RESIG est (22-23 was 1.32%)	
TOTAL BENEFITS			71,624		
TOTAL SALARIES AND BENEFITS			221,151		
PROGRAM/SUPPLIES					
	4350	General Materials and Supplies	100	paid by SICS	
		SUBTOTAL - PROGRAM / SUPPLIES	100		
CONTRACTS & SERVICES					
	5200	Travel & Conferences / Training	250	Mileage, Conferences, Workshops	
	5300	Dues & Memberships	0	CASBO	
	5600	Office	3,600	Paid by SICS (\$300/mo)	
	5911,40	Communications (Phone, Internet)	300	Paid by SICS	
		SUBTOTAL - CONTRACTS & SERVICES	4,150		
TOTAL NON-PERSONNEL EXPENSES			4,250		
			Sebastopol	Live Oak	Novato
			58.00%	42.00%	Flat
TOTAL EXPENSES		225,401	117,683	85,218	22,500
Amount Paid By:			4,000	221,401	
Amount to Bill Out: (Object 8677)				136,183	
Amount to Pay: (Object 583x)			113,683		22,500

EXHIBIT A
CONSORTIUM SERVICES

General Notes:

1) LOCS, SICS, and NCS shall each continue to provide current levels of Back Office Support

LOCS - Kim Anderson

SICS - Jennifer Neylon

NCS - Megan Bloom

2) NCS shall provide full bookkeeping support/service and outsourced back-office services.

3) Legend

L Lead

S Support

O Oversight

T Transition / Train school support personnel

tbd To Be Determined

Blank = not applicable / not in scope

Change from prior version

	SICS	LOCS	NCS
BUDGETING / FISCAL REPORTING			

	SICS	LOCS	NCS
Annual Budget (July 1)	L	L	2024-25
1st Interim Report / Budget Update (Dec 15)	L	L	
2nd Interim Report / Budget Update (Mar 15)	L	L	
Total Year Estimate (for LCAP / Annual Budget - May)	L	L	
LCAP (Financial Exhibits/Entry Only)	L	L	2024-25
Unaudited Actuals (Sep 15)	L	L	2023-24
Budget Management / Reporting			
Class Budgets	S	S	
Specific Account Budgets (e.g. Field Trips, Training)	S	S	
Board Reporting	L	L	
Special Programs (Art of Teaching, After-School, etc.)			
Budget / Account Transfers	L	L	
ESCAPE / SACS / Alternative Form Set Up and Reporting			
Indirect Costs	L	L	
Resource Balancing	L	L	
Special Education			
Budgeting / Reporting	S/L	tbd	
Annual Maintenance of Effort Report (MOE)	L	tbd	
Annual Excess Cost Report	L	tbd	
Time Tracking Exhibits / Forms / Reports	L	tbd	

BACK OFFICE / FINANCIAL SERVICES			
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	SICS	LOCS	NCS
Accounts Payable			
Weekly Payment Processing (1X) - Escape/Quickbooks	S/O	L	

	SICS	LOCS	NCS
Local Bank Payment Processing	S/L	O	
Recurring Payments / ACH Setup		tbd	
Reports / Filing / Archiving		S/L	
Use Tax Tracking / Booking	L	L	
BOE Use Tax Filing	L	L	
Employee Reimbursements		L/T	
Purchase Order / Requisition Management			
Vendors			
Account Set-Up / W9	S	L	
Vendor Maintenance / Follow Up	S	L	
Annual 1099	L/S	L	
EDD Reporting - new vendors	L	L	
Accounts Receivable	As necessary (excludes After Care)		
Payroll			
Payroll - General			
Employee Set Up / Position Control	L	L	
Time Card Input	S/O	L	
Reports / Filing / Archiving	L	L	
Payroll - Leave Tracking / Mgmt	S/O	S/L	
ACA Tracking	S/O	S/L	
Payroll - STRS	L	L	
Payroll - PERS		L	
Monthly Reporting / Setup (new)		L	
Payroll Taxes	L	L	
Annual W2	L	L	
Monthly Payroll Tax Pmts	L	S	
Monthly / Qtrly / Annual Tax Filing (Fed/State)	L	L	
EDD Reporting (new employees)	L	L	
Voluntary Deductions			
403(b), HSA, etc.	L	L	
			Jul-Dec'24
General Accounting			Support
Local Payments GJE	L	L	transition
Account Analysis / Reconciliation (Monthly)	L	L	to
End of Year Closing / GJE	L	L	Charter
Reports / Exhibits	L	L	Impact
Reports / Filing / Archiving	L/T	L/T	as
Chart of Accounts	L	L	needed
Restricted Accounts Management	L	L	
Bank Accounts		S/O	
Bank Deposits	L	S	
Bank Reconciliations (Monthly)	L	S/O	
Reports / Filing / Archiving	T		
Revolving Account			
Petty Cash			
Annual Audit			2023-24
Audit Exhibit Preparation	L	L	S/O

	SICS	LOCS	NCS
Audit Liaison	L	L	S/O
Records Transmittal	L	L	S/O
Reports / Filing / Archiving / Audit Trail	L	L	S/O
IRS / FTB Information Filing			
IRS Form 990	L	L	
FTB Form 199	L	L	
Student Activity Funds/Class Accounts	S		
Controllership / Compliance			
Administration			
Reports / Filing / Archiving			
CONAPP Reporting / Filing	L	L	
Title I-IV - Reporting	S	S	
Credit Cards			
School Fundraising / Grant Programs			
Donor Letters (Annual / Monthly)	S/T		
Grant Expenditure Reports	S/T	S/L	
Special Programs			
After School Program			
Art of Teaching Summer Program			
Child Nutrition / Meals			
Preschool			
Other			
Reporting			
Board Report - Warrants/Checks (Monthly)	L		
Records Retention & Destruction	T/S/O	L	S
Record-Keeping	T	tbd	S
Internal Controls / Fiscal Policies	L	S/O	S/O

OTHER CBO SERVICES

Attendance Reporting / Auditing (State)			
P-1	T	S/O	
P-2	T	S/O	
P-Annual	T	S/O	
General Oversight	L	S/O	
SARC Reporting (Support)	S	S	
District Reporting			
Annual Oversight Report			
Ad Hoc Reports			

	SICS	LOCS	NCS
Compliance - Other			
Bi-Annual Statement of Information (SI-100)			
Annual Statement of Facts - Roster (NPSF 405)			
Statements of Economic Interests (FPPC Form 700)			
Fictitious Business Name Statement & Postings			
General Legal/Compliance Support	S	S	S
Board of Directors Support			
Fiscal Presentations / Reports	L	L	2023-24
Attend Board Meetings as necessary	S	S	
Policy Support	S	S	
Business Contracts			
Negotiations / RFQ / Evaluations	S	S	
Independent Contractor Agreements	S	S	
Policy and Procedures (Support)	S	S	S
Risk Management	S	S	S
RESIG Representative			
SCOE/MCOE Fiscal Representative			
DBUG	L	L	
Annual Charter-District Meeting	L	L	
Training / Other Relevant Meetings	L	L	
SELPA Finance Committee Representative	L/T		
CCSA / CSDC Fiscal Representative			
Quarterly Business Manager Presentations	L	L	
Regional CCSA Meetings	L	L	

HUMAN RESOURCES / BENEFITS MANAGEMENT

Employment Agreements / Contracts	S	S	
Employee Handbook Support	S	S	
Salary Management	L/S	L/S	
Salary Schedules	L/S	L/S	
Substitute Salary Schedules	L/S	L/S	
Benefits Management	S	S/L	
Open Enrollment Package	S	S/L	
Qualifying Life Event changes	S	L	
Section 125 Plan Mgmt	L/S	L	
403b Plan Mgmt	L/S	L	
General Benefits Administration		L/S	
Employee Onboarding	S	S	
Packet / Checklist Preparation (annual / as needed)			
Records Management Tracking			
Training Requirements (Mandated Reporter, CPR, etc.)			

	SICS	LOCS	NCS
Credentials			
TB Test			
Fingerprints			
I-9			
Volunteer Records			

OTHER ADMIN SERVICES

Insurance			
Insurance Certificates			
Obtain / Negotiate Insurance Policies			
Student Accident			
Property & Liability			
Claims Management			
Corporation/Board Officer	CFO	n/a	n/a
Board of Directors - Secretary/Clerk	S	S	S