

Maple Creek Elementary School District Board of Trustees

June 7th, 2024 9:30 AM
15933 Maple Creek Road - Korbel, CA 95550

Link to Live Stream:

<https://humboldtcoe.zoom.us/j/94137423979>

Special Meeting Agenda

1.0 CALL TO ORDER

2.0 ADJUSTMENT OF THE AGENDA

3.0 PUBLIC COMMENTS

Members of the public may address the board on non-agenda items at this time.

4.0 PUBLIC REPORTS AND HEARINGS

- 4.1 Local Control Accountability Plan (LCAP) and Local Control Funding Formula (LCFF)
Budget Overview for Parents for Maple Creek Elementary School District, and the
2024-2025 Local Control and Accountability Plan
- 4.2 2024-2025 Maple Creek Elementary School District Budget

5.0 INFORMATION/DISCUSSION/ACTION ITEMS

The Board is asked to receive/discuss; however, the Board may decide to take action at their discretion

- 5.1 2023-2024 Education Protection Account (EPA)
- 5.2 New Superintendent for 2024-2025
- 5.3 Greenhouse Update

6.0 ADJOURNMENT

Notice: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any persons in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at the District Office, 15933 Maple Creek Rd. Korbel, CA in compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent of the Maple Creek School District at (707)668-5596. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to this meeting.

**MAPLE CREEK ELEMENTARY SCHOOL
JUNE 7, 2024
BOARD OF TRUSTEES SPECIAL MEETING**

4.0 PUBLIC REPORTS AND HEARINGS

4.1 Local Control Accountability Plan (LCAP) And Local Control Funding Formula (LCFF) Budget Overview For Parents For Maple Creek Elementary School District

- 4.1.1 Notice of Public Hearing
- 4.1.2 Attachment: Final 2023-2024 LCAP Annual Update
- 4.1.3 Attachment: Local Control Funding Formula (LCFF) Budget Overview for Parents
- 4.1.4 Attachment: 2024-2025 Local Control and Accountability Plan

4.2 2024-2025 Maple Creek Elementary School District Budget

- 4.2.1 Notice of Public Hearing
- 4.2.2 Attachment: D29 Budget Adoption Board Packet 2024-25
- 4.2.3 Attachment: Adoption Instructions for 2024-25

Maple Creek



Elementary School District

15933 Maple Creek Road • Korb, CA 95550 • Phone: 707-668-5596 • Fax: 707-668-4132

PLEASE POST:

5/24/24 through 6/7/24

**NOTICE OF PUBLIC HEARING
2024-2025 MAPLE CREEK ELEMENTARY SCHOOL
DISTRICT LOCAL CONTROL ACCOUNTABILITY PLAN
(LCAP)**

Be advised that on JUNE 7, 2024, the MAPLE CREEK ELEMENTARY SCHOOL DISTRICT BOARD OF TRUSTEES will hold a public hearing on the 2024-2025 Maple Creek Elementary School District **Local Control Accountability Plan (LCAP)**. The public hearing will be held during a special meeting at 15933 Maple Creek Road in Korb, California at 9:30 a.m. Parents, teachers, and community members are encouraged to participate.

Maple Creek Elementary School District Board of Trustees
Colby Smart, Interim Superintendent
admin@maplecreekschool.org



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
[Insert LEA Name here]	[Insert Contact Name and Title here]	[Insert Email and Phone here]
Maple Creek Elementary	Colby Smart Superintendent	csmart@hcoe.org (707)668-5596

Goals and Actions

Goal

Goal #	Description
1	Improve school climate to support a cooperative learning environment

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric: Suspension rates	0% suspension rate 2019-2020	0% suspension rate was maintained 21/22 year	0% suspension rate was maintained 22/23 year	0% suspension rate was maintained 23/24 year	Maintain 0% suspension rate
Metric: Expulsion rates	0% expulsion rate 2019-2020	0% expulsion rate was maintained 21/22 year	0% expulsion rate was maintained 22/23 year	0% expulsion rate was maintained 23/24 year	Maintain 0% expulsion rate
Metric: Conflict; Mediation records	50% of students in grades 3-8 have had peer mediation training. 30% of students in TK-2nd grade have been introduced to the peer mediation process. 2019-2020	100% of students in grades 3-8 have had peer mediation training. TK-2nd have been introduced to the process with a teacher leading the process.	44% of students have been trained and have experience with peer mediation. This number is low due to having 55% of the current student population enroll after January 2023. All students experience teacher lead mediation.	60% of students have been trained and have experience with peer mediation. Maple Creek increased its enrollment by two students in grades 2 and 6. These students will be trained in the 24-25 school year. All students continue to experience teacher lead mediation.	100% of 3-8 grade students will have peer mediation training. 100% of TK-2nd grade students will be introduced to the peer mediation process.
Metric: Report cards	A minimum of one group project has been completed by all students. During the pandemic, a group poetry project was	Multiple group projects have been completed.	Multiple group projects have been completed.	Multiple group projects have been completed.	A minimum of one group project will be completed by all students.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	completed digitally. 2019-2020				
Metric: School Facilities Report (Williams FIT)	School facilities are in good condition as measured by FIT. 2020-2021	School facilities are in good condition as measured by FIT. 2021-2022	School facilities are in good condition as measured by FIT. 2022-2023	School facilities are in good condition as measured by FIT. 2023-2024	School facilities will remain in good condition as measured by Williams FIT. 100% of exterior wall repairs will be complete. Wooden play structure's safety concerns will be remedied. Kitchen upgrade will be completed.
Metric: Student, parent, and staff surveys	Voluntary surveys were provided to all students, parents, and staff to gain a sense of safety and school connectedness. 81% of students participated; 83% of parents participated; 50% of staff participated. All parents, students, and staff felt safe and connected to Maple Creek School.	Voluntary surveys were provided to all students, parents, and staff to gain a sense of school connectedness. 100% of student participated. 100% of parents participated; 100% of staff participated. All participants reported feeling safe; Staff and parents felt connected to the school. 75% of students feel connected to the school. 100% of students are happy to be at this school.	Voluntary surveys were provided to all students, parents, and staff to gain a sense of school connectedness. 78% of student participated. 83% of parents participated; 100% of staff participated. All participants reported feeling safe; Staff and parents felt connected to the school. 86% of students feel connected to the school. 71% of students are happy to be at this school, 22%	Surveys were completed in a different way this year. Data was collected via parents meetings, students interviews, and teacher interviews throughout the year. 100% of staff participated, 100% of students participated, and 75% of at least one student parent participated. There is a strong feeling of connectedness amongst all groups. Students feel cared for and report being happy at school. Parents are happy	Voluntary surveys will be provided to all students, parents, and staff to gain a sense of safety and school connectedness. 80% participation rate will be achieved; 95% will report feeling safe and connected.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			are sometimes happy to be at school.	with the close, individualized attention each student receives by staff.	

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.

G1A1The primary difference in how the goal was achieved was the mechanisms by which data was collected. In an effort to increase qualitative feedback, surveys were transformed into one on one and group opportunities through parent nights and student/staff interviews. This transition was successful as it yielded more nuanced feedback that a survey alone cannot provide.

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.

G1A2: Classified position became benefits eligible which caused the expense to increase.

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

G1A2,3,4 Planned facilities upgrades were completed in a timely fashion due to careful planning in the preceding years. All objectives were met for these actions by the end of this LCAP cycle.

G1A1 Teacher and Peer Mediation continues to be an effective strategy for maintaining and improving a healthy school environment. The community schools grant has been instrumental in identifying and implementing social and emotional learning activities/routines.

G1 A1,2,3,4 In light of the transition in school district administration, certain established routines from previous years experienced interruptions during the handover to the new leadership. However, it is noteworthy that despite these changes, the metric targets for the period of 2023-2024 were successfully maintained.

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 indicated in question one of this analysis, the method of data collection was changed to an in person (individual and group) format. This was done for two primary reasons. First, to increase parent to school communication. Because the school is 30-45 minutes from student homes, it remains a challenge to have frequent and ongoing in person communication with parents. Second, because the data from preceding years was consistent and stable, it was determined that more qualitative data would provide greater insight and clarity from parents, students, and staff.

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	All students will have access to and achieve 21st century skills and proficiency in all core academic skills and be prepared for higher education. Educational partners will be informed about and involved in the education process and decision making.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric: Records of Summer Learning Program participation	40% participation rate prior to COVID pandemic. 2018-2019	100% of families indicate that they want at least some summer learning services in 2022.	100% of enrolled students participated in some of the summer program offers June to August 2022.	100% of enrolled students participated in some of the summer program offers June to August 2023.	45% of students will participate in the Summer Learning Program.
Metric: Writing portfolios	100% of students in grades 1-8 completed three writing styles; 100% of students in grades 4-8 completed an interview and poetry assignment. 2019-2020	100% of students in grades 1-8 completed three writing styles; 100% of students in grades 4-8 completed 4 writing styles and an interview. 21/22	100% of students who attended the full year in grades 1-8 completed two writing styles as of April 7, 2023; Persuasive essays will be completed by June 15, 2023. 100% of students in grades 4-8 completed an interview and poetry assignments.	100% of students in grades 1-8 completed three writing styles; Persuasive essays will be completed by June 13, 2024. (*)	Students and parents will be able to see progress on report cards and will have an online and/or a hard copy of writing assignments. 100% of students in grades 1-3 will complete three writing styles; 100% of students in grades 4-8 will complete four writing styles and an interview.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric: Daily 5 language art assessments	Baseline the first week of school average 2 minutes K-3; 8 minutes 4-8. 2020-2021	K-3 students (25 min) 4-8 students (55 min). Exceeded percent of increase.	All students exceeded the Language Arts percentage increase. 33% or higher increase for each student.	All students exceeded the Language Arts percentage increase.	All students by the third trimester will improve their average language arts stamina by 15%. (Outcome shifted in 21/22 for 22/23)
Metrics: Daily 3 mathematics project records; report cards	All students participated in at least one math project during the school year. 2020-2021	All students participated in at least one math project during the school year. 2021-2022	All students participated in at least one math project during the 2022-2023 school year.	All students participated in at least one math project during the 2023-2024 school year.	All students will participate in a minimum of one math project each trimester.
Metric: Dashboard Indicators surveys and summaries; Quarterly Williams reports, annual review of instructional materials including recommendations and adoption of materials, SARC report, Instructional Materials Sufficiency annual public hearing. Ratio of devices to student. Budget for the purchase of classroom library books.	All students have access to a broad course of study to include high quality, common core aligned materials for all subjects and supplies. There is one device per student. Students are able to borrow devices. Wifi booster is mounted outside of the school building. \$1000 budget for purchasing books for classroom library with priority going towards foster youth, homeless youth, IEP students, diversity, and then student needs and interests. 2020-2021	All students have access to a broad course of study that includes high quality, common core aligned materials for all subjects and supplies. There is one device per student. Students are able to borrow devices. Wifi booster is mounted outside of the school building. \$1000 budget for purchasing books for classroom library with priority going towards foster youth, homeless youth, IEP students, diversity, and then student needs and interests. 2021-2022	All students have access to a broad course of study that includes high quality, common core aligned materials for all subjects and supplies. There is one device per student. Students are able to borrow devices. Wifi booster is mounted outside of the school building. \$1000 budget for purchasing books for classroom library with priority going towards foster youth, homeless youth, IEP students, diversity, and then student needs and interests. This budget will be	All students have access to a broad course of study that includes high quality, common core aligned materials for all subjects and supplies. There is one device per student. Students are able to borrow devices. The LEA now has full access to the HCOE Library, the HERC Center. 2023-2024 Scale: 1=Exploration and Research, 2=Beginning, 3=Initial, 4=Full	All students will have access to a broad course of study to include high quality, common core aligned materials for all subjects and supplies. All students will have access to technology. All students will be able to borrow devices for distance learning and have access to the school's Wifi. All students will have access to classroom library books. Move all Dashboard scales into full implementation.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		<p>Scale: 1=Exploration and Research, 2=Beginning, 3=Initial, 4=Full Implementation, 5=Full and Sustainable: PD: ELA=5, Math=4, Science=, Hist/Soc Science= Instr Materials: ELA=5, Math= 5, Science=, Hist/Soc Science= Policy/Program Support: ELA=5, Math=4, Science=4, Hist/Soc Science= 4 Implementation of Stds: Health=3.5, PE=3.5, Vis/Perf Arts=5, World Lang=3.5, CTE=3</p>	<p>reduced as the LEA now has full access to HCOE library, the HERC center. 2022-2023</p> <p>Scale: 1=Exploration and Research, 2=Beginning, 3=Initial, 4=Full Implementation, 5=Full and Sustainable: PD: ELA=4, Math=5, Science=4, Hist/Soc Science= 4 Instr Materials: ELA=5, Math= 4, Science=5, Hist/Soc Science=4 Policy/Program Support: ELA=5, Math=4, Science=5, Hist/Soc Science= 5 Implementation of Standards: Health=3, PE=3, Vis/Perf Arts=5, World Lang=3, CTE=2</p>	<p>Implementation, 5=Full and Sustainable: PD: ELA=4, Math=5, Science=4, Hist/Soc Science= 4 Instr Materials: ELA=5, Math= 4, Science=5, Hist/Soc Science=4 Policy/Program Support: ELA=5, Math=4, Science=5, Hist/Soc Science= 5 Implementation of Standards: Health=3, PE=3, Vis/Perf Arts=5, World Lang=3, CTE=2</p>	

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric: Assignment records, presentation, and/or portfolio.	One technology project was completed. 2019-2020	All students completed one or more technology projects. 21/22	All students completed multiple technology projects. 22/23	All students completed multiple technology projects. 23/24	4th-8th grade students will complete a minimum of 1 technology based project.
Metric: Personnel records; professional development records; SARC report	Each teacher attended at least one professional development class. 2020-2021	Certificated staff participated in multiple professional development opportunities including: Learning Collaborative focused on Students with Autism CE 580 Native American Curriculum Child Mind Institute: Social Emotional Learning Katie Novak: UDL Humboldt County SEL Community of Practice (SEL CoP) ArtSEL began in May	Certificated staff participated in multiple professional development opportunities including: Creative Leadership TCAP Conference; Compassionate Systems Conference; Taiwan Project; ArtSEL program (classified and certificated staff); NCSOE teacher induction program;	Certificated staff participated in multiple professional development opportunities including: Global Classroom Connect Taiwan Project; ArtSEL program (classified and certificated staff); Math Professional Development: Kim Sutton Math workshop All staff were appropriately certified to teach the subjects they were responsible for. The current Interim Superintendent/Principal has an Administrative Credential.	One certificated staff will attend at least one professional development opportunity per year. 100% of certificated teachers will continue to be highly qualified. One staff member will hold an administrative credential
Metric:	100% parents/guardians	100% parents/guardians	100% parents/guardians	100% parents/guardians	100% educational partners will be

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Records of: Survey participation; parent conference attendance; LCAP involvement; attendance at events; response to parent and student surveys; classroom participation; School Site Council attendance; and School Board attendance	were involved in the education process and decision making by participating in one or more of the following ways: annual surveys; parent conference; LCAP involvement; attend or be a member of the School Site Council or School Board. Classroom volunteering and event attendance did not occur due to the COVID pandemic. 2020-2021	were involved in the education process and decision making by participating in one or more of the following ways: annual surveys; parent conference; LCAP involvement; attend or be a member of the School Site Council or School Board. Classroom volunteering and event attendance did not occur due to the COVID pandemic. 2021-2022	were involved in the education process and decision making by participating in one or more of the following ways: annual surveys; parent conference; LCAP involvement; classroom volunteer; attend or be a member of the School Site Council/Parent Advisory Council or School Board. 2022-2023	were involved in the education process and decision making by participating in one or more of the following ways: annual surveys; parent conference; LCAP involvement; classroom volunteer; attend or be a member of the School Site Council/Parent Advisory Council or School Board. 2023-2024	involved in the education process and decision making by participating in one or more of the following ways: annual surveys; parent conference; LCAP involvement; classroom volunteer; attend an event; attend or be a member of the School Site Council or School Board.
Metric: I.E.P.s; progress reports; service record logs; special education purchase records	I.E.P. requirements met Needed materials and supplies were purchased. Technology devices are available to borrow. 2020-2021	I.E.P. requirements were met. Needed materials and supplies were purchased. Technology devices are available to borrow. 2021-2022	I.E.P. requirements were met. Needed materials and supplies were purchased. Technology devices are available in the classroom and available to borrow for home use. 2022-2023	I.E.P. requirements were met. Needed materials and supplies were purchased. Technology devices are available in the classroom and available to borrow for home use. 2023-2024	All I.E.P. students will receive services outlined in their plan. Materials and supplies will be purchased, as needed, to support their learning.
Metric: Maple Creek History Day or Science Fair participation records;	100% of students participated in the Maple Creek Science Fair for the 2019-2020	100% of student participated in an alternative project: animal reports and	100% of students participated in the Maple Creek Science Fair 2022-2023	100% of students participated in the Maple Creek Science Fair 2023-2024	100% of students will participate in science and/or history projects. Maple Creek

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Countywide rubrics/assessments will be used to measure the preparedness for countywide events for grades 4-8.	school year. Alternative science and history projects were completed for the 2020-2021 school year.	leadership presentation. 21-22			History Day and Science Fair will alternate each year. Alternative projects and accommodations due to distance learning and/or student interest can be approved by a certificated teacher.
Metric: CAASPP participation rate Outcome: All students in 3rd through 8th grade will be required to participate in CAASPP Assessments. CAASPP results cannot be published/shared due to the small group size.	100% participation in 2018-2019; Testing was cancelled for 2019-2020. CAASPP results cannot be published/shared due to the small group size.	100% of eligible students took the CAASPP in 2021.	100% of eligible students took the CAASPP in 2022.	100% of eligible students took the CAASPP in 2023.	100% of students in 3-8th grade will be required to participate in CAASPP assessments and/or alternative local assessments.
Metric: Tutoring and family outreach attendance/contact records	Students that have attended after school tutoring services: 100% of foster youth students; 33% of IEP students; 55% of low-income students 40% of low income families, 100% of foster youth families, 50% of IEP families	Tutoring has been made available to all students. 100% of low-income students have utilized tutoring services at some point. 2021-2022. 100% of families received early outreach in the form of	Tutoring has been made available to all students in the Fall of 2022. 100% of low-income students have utilized tutoring services at some point in the Fall of 2022. After school tutoring is available through the ELOP program. 100%	Tutoring was made available to all students in the Fall of 2022. After school and before school tutoring is available through the ELOP program. 100% of families received early outreach in the form of	100% of unduplicated pupils will be offered tutoring services. 100% of families will be invited to an early outreach meeting; 75% of unduplicated student families will attend an early outreach meeting.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	attended an early outreach meeting; 100% of families received an invitation for an early outreach meeting.	a phone call, virtual, or in-person meeting.	of families received early outreach in the form of a phone call, virtual, or in-person meeting.	a phone call, virtual, or in-person meeting.	(Outcome shifted in 22/23 for 23/24)
EL progress classification rate	Data is not publicly reported due to size of student group. There are no EL in the district 2019-2020	Data is not publicly reported due to size of student group. There are no EL in the district 2021-2022	Data is not publicly reported due to size of student group. There are no EL in the district 2022-2023	Data is not publicly reported due to size of student group. There are no EL in the district 2022-2023	Data will not be publicly reported if student group size remains too small.
Metric: Student to staff ratios for TK will remain less than or equal to 10:1.	Student to staff ratios for TK have remained less than or equal to 10:1.	There were no TK students 2021-2022	Student to staff ratios for TK have remained less than or equal to 10:1.	There were no TK students in 2023-2024	Metric: Student to staff ratios for TK will remain less than or equal to 10:1.

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.

There were no substantive differences in planned actions and actual implementation with the exception of expanding ELOP opportunities for students to support learning. All students receive transportations service to and from school each day. Because the entire student body rides together, academic and enrichment activities are integrated into the transportation experience both before and after school.

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.

G2A1: There were additional professional development offerings identified which benefited the Expanded Learning Program Leader's ability to increase effectiveness. In addition, an additional math workshop was identified for one certificated staff member.

G2A2: It was determined that instructional materials were sufficient overall. In addition, with the transition to a new superintendent in 24-25, decisions regarding large instructional purchases were put on hold.

G2A8: Estimated actuals exceed Supplemental Concentration funds. Expenditures are estimated to be \$12,679 and actuals are estimated to be \$11,903.

G2A12: Expenses increased due to increased enrollment and participation in the program. In addition, classified position became benefits eligible.

G2A13: Planned expenditures increased to account for one time UTK/UPK block grant.

G2A14: Slight increase due to increased participation in the program.

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

G2A7 All IEP related supports were accommodated through contracting services through the Humboldt/Del Norte SELPA or the Humboldt County Office of Education. Maple Creek anticipates at least one TK student who will need additional support in areas not currently supported. We anticipate expanding our partnership with HCOE or individual contractors to provide support in the area of Speech.

G26 Communication was improved in 23-24 by diversifying the types and frequency of communication. Each week begins with a "Monday Note" to parents and community members. There were also multiple opportunities for community gathering including a community wide barbecue and parent nights.

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.

G2A2 For the 24-25 LCAP, Maple Creek will be focusing on building participation in the National History Day Contest. Participation in the County Science Fair has been robust and successful. Staff would like to replicate this experience with Social Studies. One way to do this is to participate in National History Day.

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	Communication with all families and meeting students needs and improving attendance.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Metric: Attendance records; chronically absent records	Less than 3 students were chronically absent. 2019-2020 94% attendance rate for 2019-2020 in- person instruction days.	Less than 3 students were chronically absent with an average attendance rate of 98.5%, 2020- 2021. As of April 29, 2022 less than 3 students are chronically absent with an average attendance rate of 97%.	As of April 21, 2023 four students are chronically absent. As of April 7, 2023 Average attendance rate is 83%	As of April 19, 2024 Average attendance rate is 87.97%	Less than 3 students will be chronically absent. The average daily attendance rate will be 90% or higher.
Metric: Middle school dropout rates Outcome: District will maintain 0% dropout rate for middle school	0% dropout rate for middle school 2019- 2020	0% dropout rate for middle school has been maintained. 21/22	0% dropout rate for middle school has been maintained. 22/23	0% dropout rate for middle school has been maintained. 23/24	Middle school drop out rate will be 0%
Metric:	100% of parents participated in one or	100% of parents participated in one or	100% of parents participated in one or	100% of parents participated in one or	100% of parents will participate in one or

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Percent of annual survey participation; percent of parent conference attendance; LCAP involvement; participation at events; in the classroom; School Site Council; Fundraising Committee and School Board	more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council, Fundraising Committee. 100% of parents/guardians were informed of the importance of attendance and were invited to be involved in finding solutions. *volunteering in the classroom and event attendance did not occur during the COVID pandemic. 2020-2021	more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council, Fundraising Committee. 100% of parents/guardians were informed of the importance of attendance and were invited to be involved in finding solutions. *volunteering in the classroom and event attendance did not occur during the COVID pandemic. 2021-2022	more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council/Parent Advisory Committee, Fundraising Committee. 100% of parents/guardians were informed of the importance of attendance and were invited to be involved in finding solutions. 2022-2023	more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council/Parent Advisory Committee, Fundraising Committee. 100% of parents/guardians continue to be informed of the importance of attendance and were invited to be involved in finding solutions. 2023-2024	more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council, Fundraising Committee. 100% of parents/guardians will be informed of the importance of attendance and will be invited to find solutions. The school will utilize the newsletter; meetings; events; letters; phone calls; emails; text; Facebook posts, and/or virtual meetings to express the importance of attendance.
Metric: School lunch and breakfast participation records.	All low income students were able to receive free or reduced priced lunches. All students were able to receive a school lunch. 2019-2020	All low income students were able to receive free or reduced priced lunches. All students were able to receive a school lunch as needed/wanted. 2021-2022	All low income students were able to receive free or reduced priced lunches. All students were able to receive a school lunch as needed/wanted. 2022-2023	All low income students were able to receive free or reduced priced lunches. All students were able to receive a school lunch as needed/wanted. 2023-2024	All students will have access to school breakfast and lunch. Low income students will be provided with a free or reduced priced breakfast and lunch.

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.

Planned actions were effective this year. Maple Creek experienced enrollment growth and was able to provide transportation, expanded learning opportunities, and school lunch/breakfast program to all students.
Large fluctuations in attendance outcomes due to the relatively small student population remains a challenge.
Weekly communications through the "Monday Note" has improved home/school communication.

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.

G3A3: Estimated actual expenditures will be lower than anticipated because transportation costs were lower than projected.

G3A4: Enrollment and participation in the school lunch program from increased three to five students in 23-24 thus increasing 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.

G3A3: Because all students are transported to and from school, the additional time while in transit has afforded expanded learning/enrichment opportunities for students.

G3A4: The universal meals provided students, both breakfast and lunch, continues to have a positive impact on student focus in the classroom.

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.

None

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	

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

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.

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.

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

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	

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

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.

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.

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

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.

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
	[AUTO-CALCULATED]	[AUTO-CALCULATED]
Totals	\$452,349.00	\$422,096.00

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)
This table was automatically populated from the 2023 LCAP. Existing content should not be changed, but additional actions/funding can be added.					
1	1.1	School Climate Instruction	No	\$87,641.00	\$81,980.00
1	1.2	School Facilities	No	\$34,869.00	\$43,847.00
1	1.3	Improve kitchen facilities	No	\$0.00	\$0.00
1	1.4	Exterior wall repair	No	\$0.00	\$0.00
2	2.1	Professional Development	No	\$3,007.00	\$3,732.00
2	2.2	Broad Course of Study	No	\$75,210.00	\$23,075.00
2	2.3	Project Based Learning	No	\$0.00	\$0.00
2	2.4	Field trips	No	\$1,272.00	\$1,272.00
2	2.5	Daily Instruction	No	\$0.00	0.00

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)
2	2.6	Communication	No	\$0.00	0.00
2	2.7	Students with Disabilities	No	\$83,899.00	\$89,282.00
2	2.8	Student support (Supplemental Concentration)	Yes	\$36,287.00	\$14,009
2	2.9	Enrichment Program	No	\$0.00	\$0.00
2	2.10	Summer Program: Expanded Learning Opportunities Program	No		
2	2.11	Library Fund	No	\$2,200.00	\$2,200.00
2	2.12	Additional Academic Supports: Before and After Care provided every day.	No	\$66,983.00	\$91,413.00
2	2.13	UPK/UTK	No	\$12,909.00	\$25,823.00
2	2.14	Early Learning Opportunities	No	\$6,050.00	\$6,950.00
3	3.1	Communication and participation	No	\$0.00	\$0.00
3	3.2	Independent Study/Distance Learning	No	\$0.00	\$0.00
3	3.3	Transportation	No	\$39,522.00	\$33,513.00
3	3.4	School lunch program	No	\$2,500.00	\$5000.00

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)
\$14,009	\$36,287.00	\$14,009.00	\$22,278.00	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)
This table was automatically populated from the 2022 LCAP. Existing content should not be changed, but additional actions/funding can be added.							
2	2.8	Student support (Supplemental Concentration)	Yes	\$36,287.00	\$14,009		

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)
[INPUT]	[Shared with 2023-24 Contributing Actions Annual Update Table]	[INPUT]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]
\$115,647.00	\$14,009	0.000	12.114%	\$14,009.00	0.000%	12.114%	\$0.00	0.000%

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



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Maple Creek Elementary

CDS Code: 12629356008031

School Year: 2024-25

LEA contact information:

Colby Smart

Superintendent

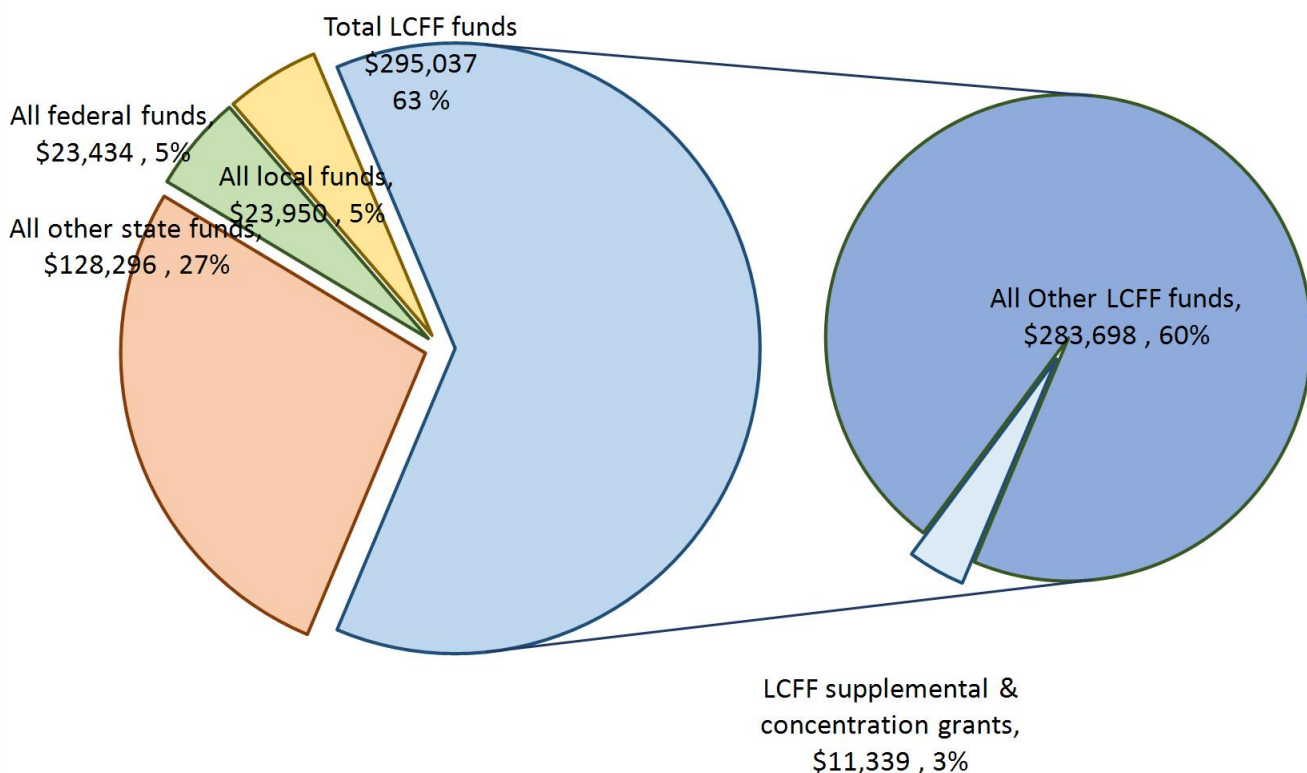
csmart@hcoe.org

(707)668-5596

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

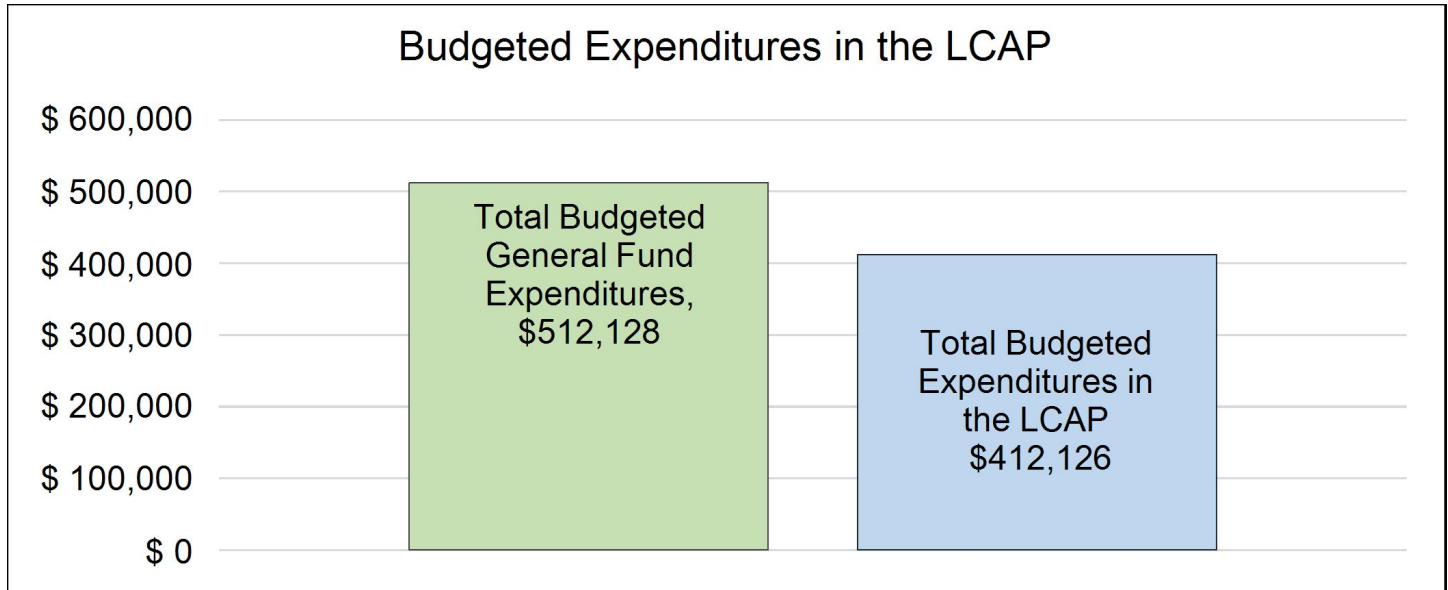


This chart shows the total general purpose revenue Maple Creek Elementary expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Maple Creek Elementary is \$470,717, of which \$295,037 is Local Control Funding Formula (LCFF), \$128,296 is other state funds, \$23,950 is local funds, and \$23,434 is federal funds. Of the \$295,037 in LCFF Funds, \$11,339 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 Maple Creek Elementary 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: Maple Creek Elementary plans to spend \$512,128 for the 2024-25 school year. Of that amount, \$412,126 is tied to actions/services in the LCAP and \$100,002 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

A portion of certificated, classified, and administrative expenses are not listed in the LCAP.

In addition, the following expenses are not listed in the LCAP:

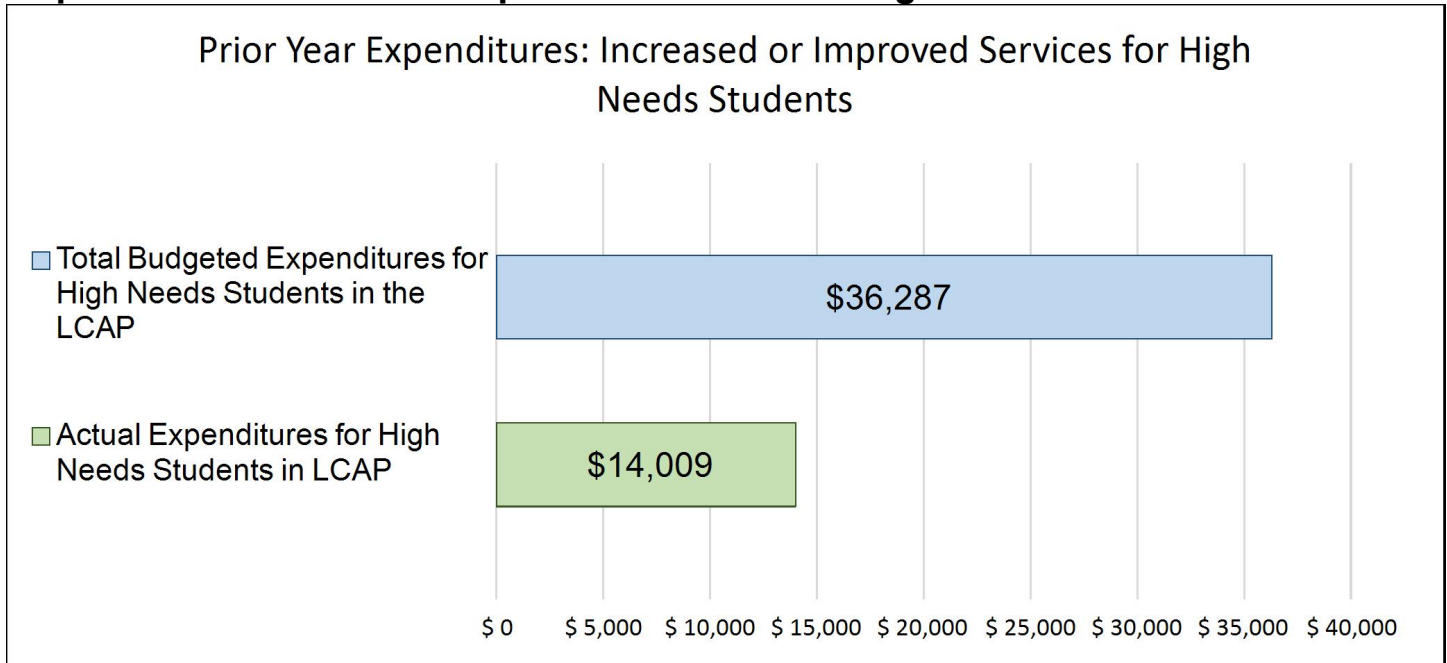
- General Admin Services
- Maintenance agreements
- Legal Fees
- Audit Fees
- Utilities
- INS Fees
- Co-op contract
- STRS liability

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

In 2024-25, Maple Creek Elementary is projecting it will receive \$11,339 based on the enrollment of foster youth, English learner, and low-income students. Maple Creek Elementary must describe how it intends to increase or improve services for high needs students in the LCAP. Maple Creek Elementary plans to spend \$12887 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 Maple Creek Elementary budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Maple Creek Elementary 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, Maple Creek Elementary's LCAP budgeted \$36287 for planned actions to increase or improve services for high needs students. Maple Creek Elementary actually spent \$14009 for actions to increase or improve services for high needs students in 2023-24.

The difference between the budgeted and actual expenditures of \$-22,278 had the following impact on Maple Creek Elementary's ability to increase or improve services for high needs students:

Additional services were not needed. We used contracted services in lieu of hiring a position.



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
Maple Creek Elementary	Colby Smart Superintendent	csmart@hcoe.org (707)668-5596

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.

Maple Creek Elementary School District is a small, rural gem dedicated to serving the needs of our 7 students spanning from TK to Eighth grade. Within our diverse community, we embrace a spectrum of requirements, from Special Education to GATE students, with 70% of our students coming from low-income backgrounds. Our school reflects the beautiful tapestry of our rural community.

At Maple Creek, we pride ourselves on tailoring instruction to suit the individual needs and interests of each student. We foster an environment where creativity, curiosity, cooperation, and collaboration are not just encouraged, but celebrated. Our academic program is designed to be challenging, empowering students to excel in their strengths and conquer their toughest challenges.

While we do not have English Language Learners or Foster Youth as of this writing, and we don't offer High School, we remain committed to excellence. Metrics such as API, UC/CSU AG course completion, EL reclassification, AP scores, EAP college preparedness, High school

dropout rate, and High School graduation rate do not apply to our district. Additionally, we don't have any bargaining units, reflecting our unified commitment to our students' success. Maple Creek is an Equity Multiplier School.

Reflections: Annual Performance

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

Part 1:

REFLECT ON PERFORMANCE BASED ON THE DASHBOARD AND LOCAL DATA.

Maple Creek has too few students for data to appear on the California Dashboard. However, students, parents, and community members find comfort in the safe environment of our school, where communication between staff and parents is frequent and reassuring. Staff members are deeply connected not only to students but also to their families, fostering a sense of belonging for all.

Our approach to learning is personalized, tailored to each student's interests and abilities. We take pride in the progress of every student, ensuring that individualized education plans are not only met but utilized effectively to support growth.

Throughout the year, tutoring is available to provide additional support, and our aftercare services through ELO-P offer valuable opportunities for enrichment. We also provide intersession and summer programs to keep students engaged and learning.

Transportation services and family support are crucial in ensuring consistent attendance, contributing to a supportive environment where every student can succeed.

Part 2:

2023 Dashboard (Data must remain in the plan for the full 3 year cycle)

No student groups are at the lowest performance level.

Reflections: Technical Assistance

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

Maple Creek does not qualify for Differentiated 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.

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

N/A

Engaging Educational Partners

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

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

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

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

Educational Partner(s)	Process for Engagement
Students	Family Events, One on One and Group Interviews
Certificated and Classified Staff	Check-Ins, Individual Dialogue, Participation in School Board Meetings where LCAP information was discussed and/or collected.
Parents	Community Barbecue, Family Nights, Parent Teacher Conferences, One on One Conversations. School Site Council, Feedback Opportunities at Board meetings where LCAP information was discussed and/or collected. Surveys
Administrator	There is only one administrator at Maple Creek who is charted with feedback gathering.
Bargaining Units	Maple Creek does not have bargaining units
Board of Trustees	Regular discussion regarding the vision and challenges of Maple Creek School happen during scheduled board meetings.

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

The development and adoption of the LCAP was significantly shaped by the collaborative efforts of our school and community partners, including students, parents, the board of trustees, certificated staff, and classified staff. In our small, rural school district, the close-knit community and the strong relationships between all partners played a crucial role in fostering an inclusive process.

Being a small district means that everyone knows each other, and this familiarity and trust facilitated open and honest communication. The inclusive nature of our school culture ensured that feedback was gathered not only through structured meetings and surveys but also through informal conversations at community events, and school functions.

Parents and students felt comfortable sharing their thoughts and ideas, knowing that their input was valued and would make a real difference. Certificated and classified staff, who work closely with students every day, provided invaluable insights into the practical needs and aspirations of our educational community. The board of trustees, is deeply invested in the success of the district to ensure that the LCAP reflected a comprehensive and representative vision. Maple Creek is committed to systems improvement by focusing on and aligning with evidence based practice and pedagogy. Educational partner feedback was clear in that partners celebrate Maple Creek's unique ability to provide highly specialized instruction in a rural, community minded setting. This LCAP reflects the districts' deep commitment to ongoing systems improvement by focusing on MTSS, Asset based instruction, academic rigor, culturally responsive teaching, and building towards a sustainable path for Mental and Social-Emotional services for students.

This collaborative approach allowed us to create an LCAP that truly embodies the needs and aspirations of our community, demonstrating the impact that inclusive feedback can have on the development of meaningful educational policies and practices. Maple Creek generated Equity Multiplier funds. Goal #2 is our Equity Multiplier Goal. In order to best meet the needs of the school community educational partners were consulted in the development of this goal.

Goals and Actions

Goal

Goal #	Description	Type of Goal
1	Enhance student attendance through the implementation of targeted academic engagement strategies and comprehensive enrichment programs designed to captivate students' interest and foster a deeper connection to their learning journey.	Broad Goal

State Priorities addressed by this goal.

- Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 7: Course Access (Conditions of Learning)

An explanation of why the LEA has developed this goal.

Maple Creek chose the goal of "Enhance student attendance through the implementation of targeted academic engagement strategies and comprehensive enrichment programs designed to captivate students' interest and foster a deeper connection to their learning journey" for several compelling reasons.

Firstly, attendance is a crucial factor in academic success. Research consistently shows that students who attend school regularly are more likely to perform better academically. At Maple Creek, we recognize that improving attendance is not just about getting students to show up; it's about creating an environment where they want to be present because they are engaged and interested in their learning.

To achieve this, we have identified the need to implement targeted academic engagement strategies. These strategies are designed to make learning more relevant and exciting for students. By connecting lessons to students' interests and real-world applications, we aim to make the curriculum more engaging and meaningful. This approach helps to motivate students to participate actively in their education, which in turn can improve attendance rates.

Additionally, comprehensive enrichment programs play a vital role in our strategy. These programs provide students with opportunities to explore their passions and talents outside the traditional classroom setting. Whether it's through arts, sports, technology, or other extracurricular activities, enrichment programs can help students develop a deeper connection to their school community and a greater sense of belonging. This sense of belonging is critical in fostering a positive school culture where students feel valued and motivated to attend regularly.

In summary, Maple Creek's goal to enhance student attendance through targeted academic engagement strategies and comprehensive enrichment programs is a holistic approach aimed at creating a more engaging and supportive learning environment. By doing so, we hope to foster a deeper connection between students and their educational journey, leading to improved attendance and overall academic success.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1.1	Suspension rates	0% suspension rate 2023-2024			Maintain 0% suspension rate	
1.2	Expulsion rates	0% Expulsion rate 2023-2024			Maintain 0% Expulsion rate	
1.3	Report Cards	A minimum of one group project has been completed by all students. During the 2023-2024 all students participated in Arts Integration projects through the ArtSEL grant program.			A minimum of two group projects will be completed by all students.	
1.4	"Teachers, Instructional Materials, and Facilities (P1)"	[100%] of teachers are fully credentialed, [all] students have access to standards-aligned instructional materials, and facilities are in [good] repair (2023-24 Local data)			100% of teachers are fully credentialed, all students have access to standards-aligned instructional materials, and facilities in good repair	
1.5	Project Based Learning: Place-based learning and Science Instruction	Currently 0% of students participate in place-based learning			A minimum of one individual and one group project	

		activities related to science instruction.			related to place-based learning in an outdoor setting will be completed by 100% of students in grades TK-8	
1.6	Records of Summer Learning Program participation	50% participation rate in 2023-2024			Maintain at least 50% participation rate in the Summer Learning Program	
1.7	Improved Attendance	85% average daily attendance in 2023-2024			Improve school-wide attendance to 92% average daily attendance.	
1.8	Dashboard Indicators surveys and summaries; Quarterly Williams reports, annual review of instructional materials including recommendations and adoption of materials, SARC report, Instructional Materials Sufficiency annual public hearing. Ratio of devices to student. Budget for the purchase of classroom library books.	All students have access to a broad course of study to include high quality, common core aligned materials for all subjects and supplies. There is one device per student. Students are able to borrow devices. Wifi booster is mounted outside of the school building. 2023-2024			All students will have access to a broad course of study to include high quality, common core aligned materials for all subjects and supplies. All students will have access to technology. All students will be able to borrow devices for distance learning and have access to the school's Wifi. All students will have access to classroom library books.	

1.9	Maple Creek History Day or Science Fair participation records; Countywide rubrics/assessments will be used to measure the preparedness for countywide events for grades 4-8.	100% of students participated in the Maple Creek Science Fair for the 2023-2024 school year. Alternative science and history projects were completed for the 2020-2021 school year.			100% of students will participate in science and/or history projects. Maple Creek History Day and Science Fair will alternate each year. Alternative projects and accommodations due to distance learning and/or student interest can be approved by a certificated teacher.	
1.10	CAASPP participation rate Outcome: All students in 3rd through 8th grade will participate in CAASPP assessments(Math, ELA, and CAST). CAASPP results cannot be published/shared due to the small group size.	100% participation in CAASPP assessments (Math, ELA, and CAST). 2023-2024. Results cannot be published/shared due to the small group size.			100% of students in 3-8th grade will be required to participate in CAASPP assessments (Math, ELA, and CAST).	
1.11	Implementation of State Standards	Academic content standards, including English learners, are [fully] implemented (2023-24 Local data)			Academic content standards, including English learners, are fully implemented	
1.12	Formative Assessments and Progress Monitoring	Maple Creek will adopt IXL in the beginning of the 2024-2025 for all students in grades K-8.			Academic progress for unduplicated students,	

					particularly low-income students will meet or exceed standards for ELA and Math.	
1.13	Parent Involvement	Seek parent input in decision making, including promotion of parent participation in programs for unduplicated pupils and special need subgroups (2023-24 Local data)			Continue to seek parent input in decision making, including promotion of parent participation in programs for unduplicated pupils and special need subgroups	
1.14	EL Reclassification Rate and ELPAC Proficiency	The English Learner Reclassification rate and ELPAC proficiency are not reported publicly due to the small population size			The English Learner Reclassification rate and ELPAC proficiency will only be reported if the student group meets publicly reportable data guidelines.	
1.15	Pupil Access to a Broad Course of Study (P7)"	A Broad Course of Study provided to unduplicated pupils and individuals with exceptional needs. [All] pupils are enrolled in a broad course of study as defined in Ed Code 51220 (2023-24 Local data)			A Broad Course of Study provided to unduplicated pupils and individuals with exceptional needs. All students have access to a broad course of study.	
1.16	Sense of Safety and School Connectedness(P6)	Rounding opportunities were provided to all students, parents, and			Rounding opportunities and surveys will	

		staff to gain a sense of school connectedness. 100% of student participated. 75% of parents participated; 100% of staff participated. All participants reported feeling safe; Staff and parents feel connected to the school. 86% of students feel connected to the school. 86% of students are happy to be at Maple Creek.			alternate years to all students, parents, and staff to gain a sense of school connectedness. 100% of students will participate. 90% of parents will participate; 100% of staff will participate. All participants will report feeling safe, connected, and happy with the school environment.	
1.17	Middle school dropout rates Outcome: District will maintain 0% dropout rate for middle school	0% dropout rate for middle school 2019-2020			Middle school dropout rate will be 0%	
1.18	Attendance Rate (P5)	87.97% attendance rate (CALPADS P2)			95% attendance rate	
1.19	Chronic Absenteeism Rate (P5)	72.7% Chronically Absent (2023 California Dashboard Additional Reports and Data)			Reduce Chronic Absenteeism Rate to 30%	

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	School Facilities	School facilities will be kept in good condition to provide a safe and comfortable learning environment.	\$44,338.00	No
1.2	Curriculum	Maple Creek will adopt new Mathematics curriculum that aligns with the new California Mathematics Framework. This will occur in year two or three of this LCAP Cycle. Adoption year will depend on when the new Mathematics Framework is adopted by the State Board of Education.		No
1.3	Curriculum	Placed-Based/Outdoor Learning Curriculum Adoption	\$8,930.00	No
1.4	Project Based Learning	Students will be required to participate in projects that require critical thinking, problem solving, and creativity. This includes instruction and one to one and small group involvement in preparing for Science Fair, History Day, Place-Based Learning, or alternative projects approved by the classroom teacher.		No

1.5	Field trips	Field trips will connect students with higher education and working professionals as well as provide learning experiences that not available/accessible to low-income student and students that live rurally with transportation hardships.	\$1,272.00	No
1.6	Broad Course of Study	Teachers will preside over instruction and daily use of career readiness skills, which will include all subjects: mathematics, language arts, science, social studies, physical education/health, technology, visual and performing arts. Standards-aligned, Common Core curriculum and textbooks will be provided for all students. Second through Eighth grade students will be provided with Khan Academy accounts throughout the year, including the summer.	\$56,745.00	No
1.7	Professional Development	The District provides a minimum of one opportunity per year for professional development and growth including teaching the recently adopted academic standards and/or curriculum frameworks. All certificated teachers are fully credentialed and highly qualified. The Superintendent approves the staff training.	\$2,800.00	No
1.8	Attendance Works Framework	In order to improve attendance rates, Maple Creek will be participating in and adopting Attendance Works Framework in partnership with the Humboldt County Office of Education.		No
1.9	Library Fund	Classroom library books will be purchased to provide high interest reading material that will provide vocabulary development. Foster and homeless youth, as well as students with IEPs will be given priority for purchases.	\$2,200.00	No
1.10	Summer Program/ELOP	A Summer Learning Program will be offered to all students with an emphasis on social emotional experiences, asset based engagement, and academic support. Priority is given to students with IEPs, foster and homeless youth.	\$46,100.00	No

1.11	Student support (Supplemental Concentration)	A high teacher to student ratio provides more one to one and small group instruction that is principally directed to low-income students. A 0.1 FTE teacher salary provides additional support in the core academic area focusing on improving vocabulary (both written and spoken) principally focusing on providing one to one and small group instruction with low-income, foster and homeless youth, and students with IEPs. This vocabulary development is for all students but critical for low-income students to be prepared for academic success and independence in high school and college. Maple Creek will be adopting IXL for formative assessments and progress monitoring beginning in the 2024-2025 school year.	\$12,887.00	Yes
1.12	Students with Disabilities	Highly qualified staff will be provided for students with disabilities. This is to include, but not be limited to, a credentialed special education resource teacher, speech pathologist, general education teacher, and/or an aide for any student that is in need of such services under his/her I.E.P. Additional materials and supplies, including technology, for students with IEPs will be purchased as needed to further their academic growth and ensure access to all state academic content standards. IEPs will be completed within the legally defined timelines.	\$52,056.00	No
1.13	Transportation	The District will provide home to school transportation. The District has an MOU with HCOE to provide transportation for foster care to their school of origin.	\$36,733.00	No
1.14	Communication and Participation	Staff (clerical support) will maintain records of parent involvement, create newsletters and flyers, maintain the website, and hold community events. Records of participation will be kept for low-income, foster youth, and families who have students with IEPs. By ensuring IEPs will be completed within the legally defined timelines we are supporting parent engagement and decision making for students with disabilities.	\$16,343.00	No

1.15	School lunch program	Low-income students will be provided with free/reduced price lunch. All students will be provided with nutrition instruction.	\$5,000.00	No
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Goals and Actions

Goal

Goal #	Description	Type of Goal
2	Promote the holistic growth and well-being of both students and staff by prioritizing social and emotional development through tailored programs, supportive environments, and ongoing resources aimed at nurturing a positive and thriving community of learners.	Equity Multiplier Focus 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.

<p>Maple Creek School chose the goal of "Promote the holistic growth and well-being of both students and staff by prioritizing social and emotional development through tailored programs, supportive environments, and ongoing resources aimed at nurturing a positive and thriving community of learners" because we recognize that academic success is deeply intertwined with social and emotional well-being.</p> <p>First and foremost, fostering social and emotional development is essential for creating a positive school climate where all individuals feel safe, respected, and valued. At Maple Creek, we understand that students who are emotionally healthy are better equipped to engage in learning, build positive relationships, and handle the challenges of school and life. By prioritizing social and emotional development, we aim to provide students with the skills they need to manage their emotions, set and achieve goals, show empathy for others, establish positive relationships, and make responsible decisions.</p> <p>Tailored programs are a key component of this goal. These programs are designed to meet the unique needs of our diverse student body, ensuring that every student has access to the support and resources necessary for their personal growth. For staff, professional development opportunities focused on social and emotional learning (SEL) equip them with the tools to support students effectively while also addressing their own well-being.</p> <p>Creating supportive environments is another critical aspect. This includes fostering a culture of kindness and respect, providing safe spaces for students and staff to express themselves, and implementing practices that promote mental health and well-being.</p> <p>Ongoing resources are vital to sustaining these efforts. By continuously providing access to counseling, SEL curricula, and wellness initiatives, Maple Creek ensures that the focus on social and emotional development is not a one-time effort but an ongoing commitment.</p>
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In summary, Maple Creek School's goal to promote holistic growth and well-being through social and emotional development reflects our dedication to nurturing a positive and thriving community of learners. This holistic approach supports both academic achievement and personal growth, creating a foundation for lifelong success. There are no credentialing or retention issues at Maple Creek at this time.

Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
2.2	Percent of annual survey participation; percent of parent conference attendance; LCAP involvement; participation at events; in the classroom; School Site Council; Fundraising Committee and School Board	100% of parents participated in one or more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council, Community Events, Parent Nights. 100% of parents/guardians were informed of the importance of attendance and were invited to be involved in finding solutions.			100% of parents will participate in one or more of the following ways: events, surveys, volunteering in the classroom, parent conferences, School Board, School Site Council, Fundraising Committee. 100% of parents/guardians will be informed of the importance of attendance and will be invited to find solutions. The school will utilize the newsletter; meetings; events; letters; phone calls; emails; text; Facebook posts,	

					and/or virtual meetings to express the importance of attendance.	
2.3	Multi-Tiered System of Support	Tiered levels of social and emotional, behavior, academics. and attendance interventions are not systematized, clearly articulated, nor aligned with the district's vision and values.			By year three of the LCAP cycle policies, procedures, and practices will be in place that support a meaningful integration of tiered interventions (universal, targeted, and intensive) and that align with the vision and values of the school community. Development and implementation of tiered models of support will be driven by evidence based practices.	
2.4	Medical Billing: California Youth Behavioral Health Incentive Program	Maple Creek does not currently have the infrastructure to bill for Medical or Private Insurance services. With the launching of the CBYHI program the district intends to partner with the COE to develop this infrastructure. Dues to			By year three of the LCAP cycle the infrastructure will be in place to enable 100% of Maple Creek Students to receive Mental Health and Social and Emotional Supports by	

		the district's small size and rural isolation it is currently unable to bill for and receive mental health related services.			trained medical professionals on its campus or via tele-medicine.	
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Goal Analysis [2023-24]

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

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

Not Applicable

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	CBYHI: Systems Improvement and Equity Engagement	Maple Creek School is committed to ensuring that all students have access to comprehensive mental health and social and emotional supports. By the third year of the LCAP cycle, we aim to have the necessary infrastructure fully established to provide these vital services to 100% of our students, either on-campus or through tele-medicine.	\$82,034.00	No

		<p>Currently, Maple Creek does not have the infrastructure to bill for medical or private insurance services, which limits our ability to provide consistent mental health support. Recognizing this gap, the district will launch the CBYHI (Community-Based Youth Health Initiative) program in partnership with the County Office of Education (COE) to develop this critical infrastructure. Due to our small size and rural isolation, we currently face challenges in billing for and receiving mental health-related services. This partnership will be essential in overcoming these obstacles.</p> <p>Administrator staff time will be allocated to oversee and support the implementation of this initiative. The Superintendent/Principal will play a crucial role in project management, ensuring that each phase of the development is planned, executed, and monitored. Additionally, they will oversee the development of policies and procedures to protect student privacy and ensure the quality of care.</p> <p>Project management will be crucial in tracking milestones, addressing challenges, and maintaining clear communication among all stakeholders. Regular updates and feedback loops will ensure that the implementation remains aligned with our goals and adjusts to any emerging needs or opportunities.</p> <p>By dedicating administrator staff time, Maple Creek School is committed to building a sustainable infrastructure that guarantees all students have access to the mental health and social and emotional supports they need to thrive. This initiative, supported by the CBYHI program and COE partnership, reflects our dedication to the holistic well-being of our students and the creation of a supportive, responsive school environment.</p>		
2.2	Equitable MTSS Integration, Alignment and Implementation.	Maple Creek School is dedicated to creating a comprehensive support system that effectively addresses the diverse needs of our students. By the third year of the LCAP cycle, we aim to have fully developed and implemented policies, procedures, and practices that facilitate the meaningful integration of tiered interventions—universal, targeted, and intensive—across social and emotional, behavioral, academic, and attendance domains.	\$44,688.00	No

	<p>Currently, our tiered levels of interventions are not systematized, clearly articulated, nor aligned with the district's vision and values. To address these gaps, we will allocate .40 FTE administrator staff time to support the implementation and project management of this initiative. Administrators will lead the effort to design and integrate these tiered models of support, ensuring they are driven by evidence-based practices and aligned with our school community's vision and values.</p> <p>Administrators will work closely with teachers, counselors, and support staff to develop a clear framework for interventions at each tier. This will include:</p> <p>Universal Interventions: School-wide practices and programs aimed at promoting positive behavior and academic success for all students.</p> <p>Targeted Interventions: Specialized support for groups of students who are at risk of falling behind academically or behaviorally.</p> <p>Intensive Interventions: Individualized and intensive support for students with significant needs.</p> <p>Project management will involve creating detailed timelines, setting measurable goals, and regularly reviewing progress. Administrators will organize professional development sessions to train staff on the implementation of tiered interventions and ensure that everyone is equipped with the knowledge and skills to support students effectively.</p> <p>Collaboration with stakeholders, including parents and community partners, will be crucial to align these interventions with the broader vision and values of the Maple Creek community. Regular feedback loops will be established to refine and improve the system continuously.</p> <p>By dedicating administrator staff time and employing robust project management practices, Maple Creek School is committed to building a sustainable and effective system of tiered interventions. This initiative will ensure that every student receives the appropriate level of support, promoting their overall well-being and academic success, in alignment with our community's vision and values.</p>		
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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
\$11,339	\$1933

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
9.732%	0.000%	\$0.00	9.732%

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

Required Descriptions

LEA-wide and Schoolwide Actions

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

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
1.11	Action: Student support (Supplemental Concentration) Need: Improved Instructional Support for Low-Income Students	It address the need because it increases the opportunity for meaningful one-on-one and personalized instruction. In addition, due to enrollment classes are taught in a multi-graded fashion. In order to ensure developmentally appropriate instruction attention must be paid to the specific needs of both age difference and	Localized formative and summative assessments.

Goal and Action #	Identified Need(s)	How the Action(s) Address Need(s) and Why it is Provided on an LEA-wide or Schoolwide Basis	Metric(s) to Monitor Effectiveness
	Scope: LEA-wide	ability levels. This is especially important for unduplicated students.	

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.

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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.

Additional dollars will be used to support increased and improved services for low-income students, particularly in the areas of improved academic outcomes, chronic absenteeism, and school climate.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		1 classified to 7 students

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 certificated staff providing direct services to students		2 certificated to 7 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 %)
	[INPUT]	[INPUT]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]
Totals	\$116,511	\$11,339	9.732%	0.000%	9.732%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]
Totals	\$228,670.00	\$161,082.00	\$320.00	\$22,054.00	\$412,126.00	\$288,182.00	\$123,944.00

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
This table was automatically populated from this LCAP.															
1	1.1	School Facilities	All	No				Annual	\$14,604.00	\$29,734.00	\$44,338.00				\$44,338.00
1	1.2	Curriculum	All	No				One Year							
1	1.3	Curriculum	All	No				2024-2025	\$0.00	\$8,930.00	\$5,352.00	\$2,326.00	\$320.00	\$932.00	\$8,930.00
1	1.4	Project Based Learning	All	No											
1	1.5	Field trips	All	No					\$0.00	\$1,272.00	\$1,272.00				\$1,272.00
1	1.6	Broad Course of Study	All	No					\$56,745.00	\$0.00	\$19,711.00	\$18,623.00		\$18,411.00	\$56,745.00
1	1.7	Professional Development	All	No				Annually	\$0.00	\$2,800.00	\$2,800.00				\$2,800.00
1	1.8	Attendance Works Framework	All	No			All Schools	2024-2025							
1	1.9	Library Fund	All	No				Annual	\$0.00	\$2,200.00	\$2,200.00				\$2,200.00
1	1.10	Summer Program/ELOP	All	No					\$19,235.00	\$26,865.00		\$46,100.00			\$46,100.00
1	1.11	Student support (Supplemental Concentration)	Foster Low Youth Income	Yes	LEA-wide	Foster Youth Low Income	All Schools		\$12,887.00	\$0.00	\$12,887.00				\$12,887.00

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.12	Students with Disabilities	Students with Disabilities	No				Annual	\$16,747.00	\$35,309.00		\$49,345.00		\$2,711.00	\$52,056.00
1	1.13	Transportation	All	No					\$24,899.00	\$11,834.00	\$36,733.00				\$36,733.00
1	1.14	Communication and Participation	All	No					\$16,343.00	\$0.00	\$16,343.00				\$16,343.00
1	1.15	School lunch program	All	No					\$0.00	\$5,000.00	\$5,000.00				\$5,000.00
2	2.1	CBYHI: Systems Improvement and Equity Engagement	All	No				3 Years	\$82,034.00	\$0.00	\$82,034.00				\$82,034.00
2	2.2	Equitable MTSS Integration, Alignment and Implementation.	All Students with Disabilities	No				3 years	\$44,688.00	\$0.00		\$44,688.00			\$44,688.00

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
[INPUT]	[INPUT]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]	[AUTO-CALCULATED]		[AUTO-CALCULATED]
\$116,511	\$11,339	9.732%	0.000%	9.732%	\$12,887.00	0.000%	11.061 %	Total:	\$12,887.00
								LEA-wide Total:	\$12,887.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

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 (%)
This table is automatically generated and calculated from this LCAP.								
1	1.8	Attendance Works Framework				All Schools		
1	1.11	Student support (Supplemental Concentration)	Yes	LEA-wide	Foster Youth Low Income	All Schools	\$12,887.00	

2023-24 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
	[AUTO-CALCULATED]	[AUTO-CALCULATED]
Totals	\$452,349.00	\$422,096.00

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)
This table was automatically populated from the 2023 LCAP. Existing content should not be changed, but additional actions/funding can be added.					
1	1.1	School Climate Instruction	No	\$87,641.00	\$81,980.00
1	1.2	School Facilities	No	\$34,869.00	\$43,847.00
1	1.3	Improve kitchen facilities	No	\$0.00	\$0.00
1	1.4	Exterior wall repair	No	\$0.00	\$0.00
2	2.1	Professional Development	No	\$3,007.00	\$3,732.00
2	2.2	Broad Course of Study	No	\$75,210.00	\$23,075.00
2	2.3	Project Based Learning	No	\$0.00	\$0.00
2	2.4	Field trips	No	\$1,272.00	\$1,272.00
2	2.5	Daily Instruction	No	\$0.00	0.00

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)
2	2.6	Communication	No	\$0.00	0.00
2	2.7	Students with Disabilities	No	\$83,899.00	\$89,282.00
2	2.8	Student support (Supplemental Concentration)	Yes	\$36,287.00	\$14,009
2	2.9	Enrichment Program	No	\$0.00	\$0.00
2	2.10	Summer Program: Expanded Learning Opportunities Program	No		
2	2.11	Library Fund	No	\$2,200.00	\$2,200.00
2	2.12	Additional Academic Supports: Before and After Care provided every day.	No	\$66,983.00	\$91,413.00
2	2.13	UPK/UTK	No	\$12,909.00	\$25,823.00
2	2.14	Early Learning Opportunities	No	\$6,050.00	\$6,950.00
3	3.1	Communication and participation	No	\$0.00	\$0.00
3	3.2	Independent Study/Distance Learning	No	\$0.00	\$0.00
3	3.3	Transportation	No	\$39,522.00	\$33,513.00
3	3.4	School lunch program	No	\$2,500.00	\$5000.00

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)
\$14,009	\$36,287.00	\$14,009.00	\$22,278.00	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)
This table was automatically populated from the 2022 LCAP. Existing content should not be changed, but additional actions/funding can be added.							
2	2.8	Student support (Supplemental Concentration)	Yes	\$36,287.00	\$14,009		

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)
\$115,647.00	\$14,009	0.000	12.114%	\$14,009.00	0.000%	12.114%	\$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 as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of estimated LCFF Target Entitlement for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Block Grant program, the former Home-to-School Transportation program, and the Small School District Transportation program, pursuant to 5 CCR Section 15496(a)(8). Note that the LCFF Base Grant for purposes of the LCAP also includes the Necessary Small Schools and Economic

Recovery Target allowances for school districts, and County Operations Grant for COEs. See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF entitlement calculations.

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

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

California Department of Education
November 2023

Maple Creek



Elementary School District

15933 Maple Creek Road • Korbel, CA 95550 • Phone: 707-668-5596 • Fax: 707-668-4132

PLEASE POST:

5/24/24 through 6/7/24

NOTICE OF PUBLIC HEARING

2024-2025 MAPLE CREEK ELEMENTARY SCHOOL DISTRICT BUDGET

Be advised that on JUNE 7, 2024, the MAPLE CREEK ELEMENTARY SCHOOL DISTRICT BOARD OF TRUSTEES will hold a public hearing on the 2024-2025 Maple Creek Elementary School District Budget. The public hearing will be held during a special meeting at 15933 Maple Creek Road in Korbel, California at 9:30 a.m. Parents, teachers, and community members are encouraged to participate.

Maple Creek Elementary School District Board of Trustees
Colby Smart, Interim Superintendent
admin@maplecreekschool.org

May 24, 2024

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Corey Weber, Assistant Superintendent of Business Services

SUBJECT: 2024-2025 FINAL BUDGET ADOPTION

INSTRUCTIONS

Enclosed are the following materials as well as some final budget instructions:

1. Statewide Criteria and Standards Summary review documents.
2. Annual Financial and Budget Adoption Reports for all your funds.
3. Certification of Adopted Budget.

Criteria and Standards

E.C. 42127 states that each district must develop their budget in accordance with the state-adopted Criteria and Standards, make the budget documents available for public inspection and report to the board that all requirements have been met.

The Criteria and Standards review process is based upon compliance with the various criteria and specific standards adopted by the state for the budget development process. If, during the completion of the summary review documents, the district does not meet the state variance for specific criteria, a detailed explanation must be provided. The Budget Certification (form CB in the SACS Software document) displays the summary results of the criteria and standards review, and any required explanations are included on the criteria and standards document.

2024-2025 School District Certification (Form CB)

There is an element of the certification related to the Education Code 42127 which states that if a district adopts a budget with a combined assigned and unassigned ending fund balance above the State Board of Education minimum recommended reserve for economic uncertainties, the district's public hearing for budget adoption must include a **"a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserve standard for economic uncertainties"**.

We have provided an attachment, *Balances in Excess of Minimum Reserve Requirements*, to assist you in meeting this requirement. The document is included to provide the district with the correct balances that are required to be addressed, but the information can be presented at the public hearing in any format the district deems appropriate. Based on discussions with Department of Education staff, it is our understanding this requirement only applies to the actual "budget" being adopted, or 2024-2025.

May 24, 2024
Page 2

Please be aware that if a district is not able to certify compliance with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127 the county office will not be able to approve the budget.

Budget Adoption Documents

We have prepared the necessary summary review documents based upon information supplied by the district. This report was prepared using financial information as extracted by the state software and explanations as supplied by district staff. Please review the documents for propriety, and confirm their accuracy.

We have provided Budget Adoption Reports for all of your funds. Your current working budget for 2023-2024 was used for the estimated actual data, while the budget year data for 2024-2025, 2025-2026 and 2026-2027 came from your development budget.

Form CC Certification

This form is an annual certification from your district to the County Office of Education regarding any unfunded liabilities for workers' compensation claims.

Our member districts will be self-insured through the North Coast Insurance Group for 2024-2025. Therefore, please note that we have completed the form for you by checking the box indicating you are self-insured for workers' compensation claims through a JPA. We have also included the following information: "Permissively self-insured through North Coast Schools Insurance Group." The JPA will report any information regarding unfunded liability to your Board during 2024-2025.

Please email signed copies of your Form CB, Form CC, and Certification of Adopted Budget to Julie Grant at jgrant@hcoe.org within 5 days of the board adoption of your 2024-2025 Budget, or July 1, 2024, whichever is earlier. Additionally, please include a copy of all revisions made to your Criteria and Standards review documents, if any.

If you have any questions, please feel free to call Johnna Emery at 445-5313 or Julie Grant at 613-3489.

CW:ts

c: Johnna Emery

Enclosures

Humboldt County Office of Education

***CERTIFICATION OF ADOPTED BUDGET
2024-2025***

In order for our office to be certain that the 2024-2025 adopted budget in the financial system equals the Budget Adoption Report as adopted by the board, we request that you **complete the following and return it to Brenda Howard, in the Business Office**, after board adoption.

_____ There were no changes to the Budget Adoption Report as originally prepared.

_____ Attached is the adopted budget for our district. Changes were made at the time of adoption. These changes are indicated in red on the attached Budget Adoption Report and have been entered into the financial system in the computer. A budget summary report is enclosed which equals the attached Budget Adoption Report.

SIGNED: _____
District Superintendent or Business Manager

School District

Date

ANNUAL BUDGET REPORT:
July 1, 2024 Budget Adoption

Select applicable boxes:
This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:
Place: _____
Date: _____

Adoption Date: _____
Signed: _____

Public Hearing:
Place: _____
Date: _____
Time: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:
Name: _____
Title: _____

Telephone: _____
E-mail: _____

Criteria and Standards Review Summary			Met	Not Met
CRITERIA AND STANDARDS				
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

Budget, July 1
FINANCIAL REPORTS
2024-25 Budget
School District Certification

12 62935 0000000
Form CB
F8BWJWYYBG(2024-25)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?	X n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/17/2024
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting:

For additional information on this certification, please contact:

Name: Taylin Titus
Title: Director, JPA
Telephone: (707) 445-7067
E-mail: ttitus@hcoe.org

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3.52	3.52	6.50	6.09	6.09	6.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3.52	3.52	6.50	6.09	6.09	6.09
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.47	.47	.47	.47	.47	.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.47	.47	.47	.47	.47	.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3.99	3.99	6.97	6.56	6.56	6.56
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1.	CRITERION: Average Daily Attendance		
	STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:		
		Percentage Level	District ADA
		3.0%	0 to 300
		2.0%	301 to 1,000
		1.0%	1,001 and over
	District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	6.09	
	District's ADA Standard Percentage Level:	3.0%	

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	10	10		
Charter School				
Total ADA	10	10	0.0%	Met
Second Prior Year (2022-23)				
District Regular	7	7		
Charter School				
Total ADA	7	7	0.0%	Met
First Prior Year (2023-24)				
District Regular	7	7		
Charter School		0		
Total ADA	7	7	0.0%	Met
Budget Year (2024-25)				
District Regular	6			
Charter School	0			
Total ADA	6			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Enrollment

Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2021-22)				
District Regular	4	4		
Charter School				
Total Enrollment	4	4	0.0%	Met
Second Prior Year (2022-23)				
District Regular	6	6		
Charter School				
Total Enrollment	6	6	0.0%	Met
First Prior Year (2023-24)				
District Regular	3	3		
Charter School				
Total Enrollment	3	3	0.0%	Met
Budget Year (2024-25)				
District Regular	7			
Charter School				
Total Enrollment	7			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2021-22)			
District Regular	4	4	
Charter School		0	
Total ADA/Enrollment	4	4	105.0%
Second Prior Year (2022-23)			
District Regular	6	6	
Charter School	0		
Total ADA/Enrollment	6	6	95.2%
First Prior Year (2023-24)			
District Regular	4	3	
Charter School			
Total ADA/Enrollment	4	3	117.3%
Historical Average Ratio:			105.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			106.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2024-25)				
District Regular	6	7		
Charter School	0			
Total ADA/Enrollment	6	7	87.0%	Met
1st Subsequent Year (2025-26)				
District Regular	7	8		
Charter School				
Total ADA/Enrollment	7	8	87.0%	Met
2nd Subsequent Year (2026-27)				
District Regular	8	9		
Charter School				
Total ADA/Enrollment	8	9	87.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Projected LCFF Revenue

		Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	6.97	6.56	7.43	8.30
b.	Prior Year ADA (Funded)		6.97	6.56	7.43
c.	Difference (Step 1a minus Step 1b)		(.41)	.87	.87
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(5.88%)	13.26%	11.71%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		295,074.00	295,038.00	295,115.00
b1.	COLA percentage		1.07%	2.93%	3.08%
b2.	COLA amount (proxy for purposes of this criterion)		3,157.29	8,644.61	9,089.54
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.93%	3.08%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(4.81%)	16.19%	14.79%
LCFF Revenue Standard (Step 3, plus/minus 1%):			-5.81% to -3.81%	15.19% to 17.19%	13.79% to 15.79%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,316.00	37,316.00	37,316.00	37,316.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	295,073.00	295,037.00	295,115.00	295,191.00
District's Projected Change in LCFF Revenue:		(.01%)	.03%	.03%
LCFF Revenue Standard		-5.81% to -3.81%	15.19% to 17.19%	13.79% to 15.79%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

All Years – The projected change is outside the standard range due to the small size of the school district; a small change in funded ADA can drastically affect the ratio up or down

5. **CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2021-22)	200,899.44	287,741.71	69.8%
Second Prior Year (2022-23)	175,040.64	275,178.39	63.6%
First Prior Year (2023-24)	86,179.00	214,543.00	40.2%
Historical Average Ratio:			57.9%
	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	52.9% to 62.9%	52.9% to 62.9%	52.9% to 62.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2024-25)	170,478.00	295,223.00	57.7%	Met
1st Subsequent Year (2025-26)	171,803.00	297,362.00	57.8%	Met
2nd Subsequent Year (2026-27)	173,121.00	299,536.00	57.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.81%)	16.19%	14.79%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.81% to 5.19%	6.19% to 26.19%	4.79% to 24.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.81% to 0.19%	11.19% to 21.19%	9.79% to 19.79%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2023-24)	32,239.00		
Budget Year (2024-25)	23,434.00	(27.31%)	Yes
1st Subsequent Year (2025-26)	23,434.00	0.00%	Yes
2nd Subsequent Year (2026-27)	23,434.00	0.00%	Yes

Explanation:
(required if Yes)

Federal Revenue 2024-25 & 2025-26 – Federal Revenue has decreased due to the decrease in REAP Funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2023-24)	98,905.00		
Budget Year (2024-25)	128,296.00	29.72%	Yes
1st Subsequent Year (2025-26)	128,295.00	0.00%	Yes
2nd Subsequent Year (2026-27)	115,384.00	(10.06%)	Yes

Explanation:
(required if Yes)

Other State Revenue All Years – Other State Revenue increased due to the addition of Equity Multiplier Funds and saw a decrease as one-time funds went away. These include Arts & Music Block Grant, UPK Funds, In Person Instruction, and Learning Recovery Emergency Funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2023-24)	24,245.00		
Budget Year (2024-25)	23,950.00	(1.22%)	No
1st Subsequent Year (2025-26)	23,950.00	0.00%	Yes
2nd Subsequent Year (2026-27)	23,950.00	0.00%	Yes

Explanation:
(required if Yes)

Other Local Revenue 2025-26 – Other Local Revenue decreased due to the decrease in SPED Revenue

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

First Prior Year (2023-24)	71,297.00		
Budget Year (2024-25)	40,682.00	(42.94%)	Yes
1st Subsequent Year (2025-26)	40,681.00	0.00%	Yes
2nd Subsequent Year (2026-27)	37,594.00	(7.59%)	Yes

Explanation:
(required if Yes)

Books and Supplies All Years - Books and Supplies have decreased due to removal of one-time UPK Funds, In Person Instruction, Arts & Music Block Grant, and First Five Supplies.

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

First Prior Year (2023-24)	175,593.00		
Budget Year (2024-25)	124,385.00	(29.16%)	Yes
1st Subsequent Year (2025-26)	125,199.00	.65%	Yes
2nd Subsequent Year (2026-27)	126,055.00	.68%	Yes

Explanation:
(required if Yes)

Services and Other Operating Expenditures 2024-25 & 2025-26 – Services and Other Operating expenditures have decreased in the budget and first subsequent year due to the Community Schools Grant being eliminated.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2023-24)	155,389.00		
Budget Year (2024-25)	175,680.00	13.06%	Not Met
1st Subsequent Year (2025-26)	175,679.00	0.00%	Not Met
2nd Subsequent Year (2026-27)	162,768.00	(7.35%)	Not Met

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

First Prior Year (2023-24)	246,890.00		
Budget Year (2024-25)	165,067.00	(33.14%)	Not Met
1st Subsequent Year (2025-26)	165,880.00	.49%	Not Met
2nd Subsequent Year (2026-27)	163,649.00	(1.34%)	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Federal Revenue 2024-25 & 2025-26 – Federal Revenue has decreased due to the decrease in REAP Funds.

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

Other State Revenue All Years – Other State Revenue increased due to the addition of Equity Multiplier Funds and saw a decrease as one-time funds went away. These include Arts & Music Block Grant, UPK Funds, In Person Instruction, and Learning Recovery Emergency Funds.

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

Other Local Revenue 2025-26 – Other Local Revenue decreased due to the decrease in SPED Revenue

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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

Books and Supplies All Years - Books and Supplies have decreased due to removal of one-time UPK Funds, In Person Instruction, Arts & Music Block Grant, and First Five Supplies.

Services and Other Operating Expenditures 2024-25 & 2025-26 – Services and Other Operating expenditures have decreased in the budget and first subsequent year due to the Community Schools Grant being eliminated.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☒ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
☐ Other (explanation must be provided)

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2021-22)	Second Prior Year (2022-23)	First Prior Year (2023-24)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	209,458.84	248,845.22	292,919.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	209,458.84	248,845.22	292,919.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	557,914.46	498,597.67	628,637.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	557,914.46	498,597.67	628,637.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	37.5%	49.9%	46.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):		12.5%	16.6%	15.5%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	55,316.41	419,349.71	N/A	Met
Second Prior Year (2022-23)	(12,338.74)	310,648.49	4.0%	Met
First Prior Year (2023-24)	(15,618.00)	346,151.00	4.5%	Met
Budget Year (2024-25) (Information only)	(22,036.00)	426,831.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any , has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2021-22)	242,924.46	299,971.45	N/A		Met
Second Prior Year (2022-23)	408,742.00	355,287.86	13.1%		Not Met
First Prior Year (2023-24)	344,252.00	342,949.00	.4%		Met
Budget Year (2024-25) (Information only)	327,331.00				

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

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	643,358.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	6	7	8
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	643,736.00	646,882.00	646,991.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	643,736.00	646,882.00	646,991.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	32,186.80	32,344.10	32,349.55
6. Reserve Standard - by Amount			

(\$87,000 for districts with 0 to 1,000 ADA, else 0)		87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard			
(Greater of Line B5 or Line B6)		87,000.00	87,000.00	87,000.00

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):

		Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	272,036.00	248,517.00	211,146.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	272,036.00	248,517.00	211,146.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	42.26%	38.42%	32.64%
District's Reserve Standard (Section 10B, Line 7):		87,000.00	87,000.00	87,000.00
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to
+\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2023-24)	(65,400.00)			
Budget Year (2024-25)	(58,663.00)	(6,737.00)	(10.3%)	Met
1st Subsequent Year (2025-26)	(59,237.00)	574.00	1.0%	Met
2nd Subsequent Year (2026-27)	(70,991.00)	11,754.00	19.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2023-24)	87,184.00			
Budget Year (2024-25)	154,391.00	67,207.00	77.1%	Not Met
1st Subsequent Year (2025-26)	157,027.00	2,636.00	1.7%	Met
2nd Subsequent Year (2026-27)	170,879.00	13,852.00	8.8%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2023-24)	131,608.00			
Budget Year (2024-25)	131,608.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	131,608.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	131,608.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

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

Explanation:

(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers In, General Fund 2024-25 – The Transfers In have increased due to the district projecting to be fully staffed and elimination of one-time funding.

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

No

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2023-24)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

N/A

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

Explanation:
(required if Yes)

S7. **Unfunded Liabilities**

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

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

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1

Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2.

For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any , that retirees are required to contribute toward their own benefits:

3

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

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

Self-Insurance Fund

Governmental Fund

4.

OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

0.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

5.

OPEB Contributions

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

0.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1

Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2

Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)

S8. Status of Labor Agreements

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

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

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1.3	1.3	1.3	1.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

873

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
24,672	24,672	24,672
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	No	No
707	0	0
(32.0%)	(100.0%)	0.0%

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified(non - management) FTE positions	1	1	1	1

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

629

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
14,789	15,825	16,933
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
768	822	798
100.0%	7.0%	(3.0%)

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2023-24)	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	0	.75	.75	.75

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

574

4. Amount included for any tentative salary schedule increases

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

Yes	Yes	Yes
24,672	24,672	24,672
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

No	No	No
0	0	0
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--------------------------	----------------------------------	----------------------------------

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.
DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 17, 2024

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	295,073.00	0.00	295,073.00	295,037.00	0.00	295,037.00	0.0%
2) Federal Revenue		8100-8299	0.00	32,239.00	32,239.00	0.00	23,434.00	23,434.00	-27.3%
3) Other State Revenue		8300-8599	946.00	97,959.00	98,905.00	1,300.00	126,996.00	128,296.00	29.7%
4) Other Local Revenue		8600-8799	12,730.00	11,515.00	24,245.00	12,730.00	11,220.00	23,950.00	-1.2%
5) TOTAL, REVENUES			308,749.00	141,713.00	450,462.00	309,067.00	161,650.00	470,717.00	4.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,155.00	65,647.00	96,802.00	75,659.00	60,215.00	135,874.00	40.4%
2) Classified Salaries		2000-2999	35,530.00	19,594.00	55,124.00	38,731.00	25,992.00	64,723.00	17.4%
3) Employee Benefits		3000-3999	19,494.00	30,221.00	49,715.00	56,088.00	58,215.00	114,303.00	129.9%
4) Books and Supplies		4000-4999	30,906.00	40,391.00	71,297.00	30,906.00	9,776.00	40,682.00	-42.9%
5) Services and Other Operating Expenditures		5000-5999	97,458.00	78,135.00	175,593.00	93,839.00	30,546.00	124,385.00	-29.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	48,498.00	48,498.00	0.00	32,161.00	32,161.00	-33.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			214,543.00	282,486.00	497,029.00	295,223.00	216,905.00	512,128.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			94,206.00	(140,773.00)	(46,567.00)	13,844.00	(55,255.00)	(41,411.00)	-11.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	87,184.00	0.00	87,184.00	154,391.00	0.00	154,391.00	77.1%
b) Transfers Out		7600-7629	131,608.00	0.00	131,608.00	131,608.00	0.00	131,608.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(65,400.00)	65,400.00	0.00	(58,663.00)	58,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(109,824.00)	65,400.00	(44,424.00)	(35,880.00)	58,663.00	22,783.00	-151.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(15,618.00)	(75,373.00)	(90,991.00)	(22,036.00)	3,408.00	(18,628.00)	-79.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
2) Ending Balance, June 30 (E + F1e)			327,331.00	75,202.00	402,533.00	305,295.00	78,610.00	383,905.00	-4.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,250.00	0.00	2,250.00	2,250.00	0.00	2,250.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	75,202.00	75,202.00	0.00	78,610.00	78,610.00	4.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	325,081.00	0.00	325,081.00	303,045.00	0.00	303,045.00	-6.8%
Donations	0000	9780	100.00		100.00			0.00	
Fund Raising	0000	9780	121.00		121.00			0.00	
Block Grant	0000	9780	3,167.00		3,167.00			0.00	
Pupil Transportation	0000	9780	131,608.00		131,608.00			0.00	
Instructional Materials	0000	9780	20,000.00		20,000.00			0.00	
Professional Development	0000	9780	12,189.00		12,189.00			0.00	
School & Library Improvement	0000	9780	3,494.00		3,494.00			0.00	
Technology	0000	9780	20,000.00		20,000.00			0.00	
Deferred Maintenance	0000	9780	128,853.00		128,853.00			0.00	
State Lottery Revenue	1100	9780	5,549.00		5,549.00			0.00	
Donations	0000	9780			0.00	200.00		200.00	
Fund Raising	0000	9780			0.00	121.00		121.00	
Block Grant	0000	9780			0.00	3,167.00		3,167.00	
Pupil Transportation	0000	9780			0.00	131,608.00		131,608.00	
Instructional Materials	0000	9780			0.00	20,000.00		20,000.00	
Professional Development	0000	9780			0.00	9,689.00		9,689.00	
School & Library Improvement	0000	9780			0.00	3,494.00		3,494.00	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Technology	0000	9780			0.00	20,000.00		20,000.00	
Deferred Maintenance	0000	9780			0.00	108,655.00		108,655.00	
State Lottery Revenue	1100	9780			0.00	6,111.00		6,111.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	447,016.92	188,430.49	635,447.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,000.00)	0.00	(28,000.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,250.00	0.00	2,250.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	5,215.69	5,215.69				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			421,266.92	193,646.18	614,913.10				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,024.63	0.00	8,024.63				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			8,024.63	0.00	8,024.63				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			413,242.29	193,646.18	606,888.47				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	236,755.00	0.00	236,755.00	239,562.00	0.00	239,562.00	1.2%
Education Protection Account State Aid - Current Year		8012	21,002.00	0.00	21,002.00	18,159.00	0.00	18,159.00	-13.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	271.00	0.00	271.00	271.00	0.00	271.00	0.0%
Timber Yield Tax		8022	1,477.00	0.00	1,477.00	1,477.00	0.00	1,477.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,210.00	0.00	32,210.00	32,210.00	0.00	32,210.00	0.0%
Unsecured Roll Taxes		8042	1,291.00	0.00	1,291.00	1,291.00	0.00	1,291.00	0.0%
Prior Years' Taxes		8043	13.00	0.00	13.00	13.00	0.00	13.00	0.0%
Supplemental Taxes		8044	707.00	0.00	707.00	707.00	0.00	707.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,347.00	0.00	1,347.00	1,347.00	0.00	1,347.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			295,073.00	0.00	295,073.00	295,037.00	0.00	295,037.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			295,073.00	0.00	295,073.00	295,037.00	0.00	295,037.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,507.00	2,507.00	0.00	2,711.00	2,711.00	8.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		932.00	932.00		932.00	932.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	28,800.00	28,800.00	0.00	19,791.00	19,791.00	-31.3%
TOTAL, FEDERAL REVENUE			0.00	32,239.00	32,239.00	0.00	23,434.00	23,434.00	-27.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	215.00	0.00	215.00	215.00	0.00	215.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	708.00	288.00	996.00	1,062.00	432.00	1,494.00	50.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23.00	97,671.00	97,694.00	23.00	126,564.00	126,587.00	29.6%
TOTAL, OTHER STATE REVENUE			946.00	97,959.00	98,905.00	1,300.00	126,996.00	128,296.00	29.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,400.00	0.00	5,400.00	5,400.00	0.00	5,400.00	0.0%
Interest		8660	4,400.00	0.00	4,400.00	4,400.00	0.00	4,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,430.00	6,050.00	8,480.00	2,430.00	6,050.00	8,480.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,465.00	5,465.00		5,170.00	5,170.00	-5.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,730.00	11,515.00	24,245.00	12,730.00	11,220.00	23,950.00	-1.2%
TOTAL, REVENUES			308,749.00	141,713.00	450,462.00	309,067.00	161,650.00	470,717.00	4.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,676.00	64,584.00	93,260.00	29,159.00	60,215.00	89,374.00	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,479.00	1,063.00	3,542.00	46,500.00	0.00	46,500.00	1,212.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,155.00	65,647.00	96,802.00	75,659.00	60,215.00	135,874.00	40.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	16,194.00	16,194.00	0.00	20,695.00	20,695.00	27.8%
Classified Support Salaries		2200	26,933.00	0.00	26,933.00	27,884.00	0.00	27,884.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,597.00	0.00	8,597.00	10,847.00	0.00	10,847.00	26.2%
Other Classified Salaries		2900	0.00	3,400.00	3,400.00	0.00	5,297.00	5,297.00	55.8%
TOTAL, CLASSIFIED SALARIES			35,530.00	19,594.00	55,124.00	38,731.00	25,992.00	64,723.00	17.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,626.00	18,243.00	21,869.00	11,079.00	18,118.00	29,197.00	33.5%
PERS		3201-3202	3,812.00	2,231.00	6,043.00	4,737.00	3,677.00	8,414.00	39.2%
OASDI/Medicare/Alternative		3301-3302	3,168.00	2,450.00	5,618.00	4,061.00	2,862.00	6,923.00	23.2%
Health and Welfare Benefits		3401-3402	7,106.00	5,016.00	12,122.00	32,998.00	31,135.00	64,133.00	429.1%
Unemployment Insurance		3501-3502	33.00	43.00	76.00	57.00	44.00	101.00	32.9%
Workers' Compensation		3601-3602	1,749.00	2,238.00	3,987.00	3,156.00	2,379.00	5,535.00	38.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,494.00	30,221.00	49,715.00	56,088.00	58,215.00	114,303.00	129.9%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,300.00	0.00	1,300.00	1,300.00	0.00	1,300.00	0.0%
Books and Other Reference Materials		4200	900.00	0.00	900.00	900.00	0.00	900.00	0.0%
Materials and Supplies		4300	23,706.00	25,391.00	49,097.00	23,706.00	9,776.00	33,482.00	-31.8%
Noncapitalized Equipment		4400	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
Food		4700	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,906.00	40,391.00	71,297.00	30,906.00	9,776.00	40,682.00	-42.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	437.00	437.00	0.00	437.00	437.00	0.0%
Travel and Conferences		5200	5,340.00	1,705.00	7,045.00	5,340.00	265.00	5,605.00	-20.4%
Dues and Memberships		5300	769.00	0.00	769.00	769.00	0.00	769.00	0.0%
Insurance	5400 - 5450		3,920.00	0.00	3,920.00	3,920.00	0.00	3,920.00	0.0%
Operations and Housekeeping Services		5500	7,969.00	0.00	7,969.00	8,367.00	0.00	8,367.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,880.00	0.00	2,880.00	2,880.00	0.00	2,880.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(5,312.00)	5,312.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,935.00	75,993.00	146,928.00	71,955.00	24,532.00	96,487.00	-34.3%
Communications		5900	5,645.00	0.00	5,645.00	5,920.00	0.00	5,920.00	4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,458.00	78,135.00	175,593.00	93,839.00	30,546.00	124,385.00	-29.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	48,498.00	48,498.00	0.00	32,161.00	32,161.00	-33.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	48,498.00	48,498.00	0.00	32,161.00	32,161.00	-33.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			214,543.00	282,486.00	497,029.00	295,223.00	216,905.00	512,128.00	3.0%
INTERFUND TRANSFERS									

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	87,184.00	0.00	87,184.00	154,391.00	0.00	154,391.00	77.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			87,184.00	0.00	87,184.00	154,391.00	0.00	154,391.00	77.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	131,608.00	0.00	131,608.00	131,608.00	0.00	131,608.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			131,608.00	0.00	131,608.00	131,608.00	0.00	131,608.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(65,400.00)	65,400.00	0.00	(58,663.00)	58,663.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(65,400.00)	65,400.00	0.00	(58,663.00)	58,663.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)									
			(109,824.00)	65,400.00	(44,424.00)	(35,880.00)	58,663.00	22,783.00	-151.3%

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	295,073.00	0.00	295,073.00	295,037.00	0.00	295,037.00	0.0%
2) Federal Revenue		8100-8299	0.00	32,239.00	32,239.00	0.00	23,434.00	23,434.00	-27.3%
3) Other State Revenue		8300-8599	946.00	97,959.00	98,905.00	1,300.00	126,996.00	128,296.00	29.7%
4) Other Local Revenue		8600-8799	12,730.00	11,515.00	24,245.00	12,730.00	11,220.00	23,950.00	-1.2%
5) TOTAL, REVENUES			308,749.00	141,713.00	450,462.00	309,067.00	161,650.00	470,717.00	4.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	44,459.00	120,153.00	164,612.00	38,733.00	132,831.00	171,564.00	4.2%
2) Instruction - Related Services	2000-2999		37,923.00	0.00	37,923.00	42,643.00	0.00	42,643.00	12.4%
3) Pupil Services	3000-3999		36,878.00	937.00	37,815.00	40,048.00	937.00	40,985.00	8.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	91,763.00	91,763.00	0.00	46,766.00	46,766.00	-49.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		35,832.00	6,135.00	41,967.00	113,684.00	4,210.00	117,894.00	180.9%
8) Plant Services	8000-8999		59,451.00	15,000.00	74,451.00	60,115.00	0.00	60,115.00	-19.3%
9) Other Outgo	9000-9999		0.00	48,498.00	48,498.00	0.00	32,161.00	32,161.00	-33.7%
10) TOTAL, EXPENDITURES			214,543.00	282,486.00	497,029.00	295,223.00	216,905.00	512,128.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			94,206.00	(140,773.00)	(46,567.00)	13,844.00	(55,255.00)	(41,411.00)	-11.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		87,184.00	0.00	87,184.00	154,391.00	0.00	154,391.00	77.1%
b) Transfers Out	7600-7629		131,608.00	0.00	131,608.00	131,608.00	0.00	131,608.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(65,400.00)	65,400.00	0.00	(58,663.00)	58,663.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(109,824.00)	65,400.00	(44,424.00)	(35,880.00)	58,663.00	22,783.00	-151.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,618.00)	(75,373.00)	(90,991.00)	(22,036.00)	3,408.00	(18,628.00)	-79.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			342,949.00	150,575.00	493,524.00	327,331.00	75,202.00	402,533.00	-18.4%
2) Ending Balance, June 30 (E + F1e)			327,331.00	75,202.00	402,533.00	305,295.00	78,610.00	383,905.00	-4.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,250.00	0.00	2,250.00	2,250.00	0.00	2,250.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	75,202.00	75,202.00	0.00	78,610.00	78,610.00	4.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		325,081.00	0.00	325,081.00	303,045.00	0.00	303,045.00	-6.8%
Donations	0000	9780	100.00		100.00			0.00	
Fund Raising	0000	9780	121.00		121.00			0.00	
Block Grant	0000	9780	3,167.00		3,167.00			0.00	
Pupil Transportation	0000	9780	131,608.00		131,608.00			0.00	
Instructional Materials	0000	9780	20,000.00		20,000.00			0.00	
Professional Development	0000	9780	12,189.00		12,189.00			0.00	
School & Library Improvement	0000	9780	3,494.00		3,494.00			0.00	
Technology	0000	9780	20,000.00		20,000.00			0.00	
Deferred Maintenance	0000	9780	128,853.00		128,853.00			0.00	
State Lottery Revenue	1100	9780	5,549.00		5,549.00			0.00	
Donations	0000	9780			0.00	200.00		200.00	
Fund Raising	0000	9780			0.00	121.00		121.00	
Block Grant	0000	9780			0.00	3,167.00		3,167.00	
Pupil Transportation	0000	9780			0.00	131,608.00		131,608.00	
Instructional Materials	0000	9780			0.00	20,000.00		20,000.00	
Professional Development	0000	9780			0.00	9,689.00		9,689.00	

			2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School & Library Improvement	0000	9780			0.00	3,494.00		3,494.00	
Technology	0000	9780			0.00	20,000.00		20,000.00	
Deferred Maintenance	0000	9780			0.00	108,655.00		108,655.00	
State Lottery Revenue	1100	9780			0.00	6,111.00		6,111.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	62,184.00	66,509.00
6300	Lottery: Instructional Materials	4,222.00	4,654.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,698.00	1,349.00
7435	Learning Recovery Emergency Block Grant	6,098.00	6,098.00
Total, Restricted Balance		75,202.00	78,610.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,900.00	1,900.00	0.0%
5) TOTAL, REVENUES			1,900.00	1,900.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,900.00	1,900.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,608.00	131,608.00	0.0%
b) Transfers Out		7600-7629	87,184.00	154,391.00	77.1%
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			44,424.00	(22,783.00)	-151.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,324.00	(20,883.00)	-145.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,595.00	292,919.00	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,595.00	292,919.00	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,595.00	292,919.00	18.8%
2) Ending Balance, June 30 (E + F1e)			292,919.00	272,036.00	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	292,919.00	272,036.00	-7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	250,383.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			250,383.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			250,383.06		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,900.00	1,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,900.00	1,900.00	0.0%
TOTAL, REVENUES			1,900.00	1,900.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	131,608.00	131,608.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131,608.00	131,608.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	87,184.00	154,391.00	77.1%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			87,184.00	154,391.00	77.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			44,424.00	(22,783.00)	-151.3%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,900.00	1,900.00	0.0%
5) TOTAL, REVENUES			1,900.00	1,900.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,900.00	1,900.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,608.00	131,608.00	0.0%
b) Transfers Out		7600-7629	87,184.00	154,391.00	77.1%
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			44,424.00	(22,783.00)	-151.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,324.00	(20,883.00)	-145.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	246,595.00	292,919.00	18.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,595.00	292,919.00	18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,595.00	292,919.00	18.8%
2) Ending Balance, June 30 (E + F1e)			292,919.00	272,036.00	-7.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	292,919.00	272,036.00	-7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	2,400.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,400.00	2,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	2,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,178.00	213,578.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,178.00	213,578.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,178.00	213,578.00	1.1%
2) Ending Balance, June 30 (E + F1e)			213,578.00	215,978.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	213,578.00	215,978.00	1.1%
Capital Outlay	0000	9780	213,578.00		
Capital Outlay	0000	9780		215,978.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	214,492.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,000.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			206,492.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			206,492.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,400.00	2,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	2,400.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	2,400.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,400.00	2,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	2,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	211,178.00	213,578.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,178.00	213,578.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,178.00	213,578.00	1.1%
2) Ending Balance, June 30 (E + F1e)			213,578.00	215,978.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	213,578.00	215,978.00	1.1%
Capital Outlay	0000	9780	213,578.00		
Capital Outlay	0000	9780		215,978.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24	2024-25
		Estimated Actuals	Budget
Total, Restricted Balance		0,00	0,00

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT

ALL FUNDS

BUDGET ADOPTION WORKING BUDGET

FISCAL YEAR 2024-25

5/31/2024

	General Fund/TRANs			SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	
A. REVENUES											
Local Control Funding Formula	\$ 295,037		\$ 295,037								\$ 295,037
Federal Sources		23,434	23,434								23,434
Other State Sources	1,300	126,996	128,296								128,296
Other Local Sources	12,730	11,220	23,950		1,900			2,400			28,250
Total Revenue	309,067	161,650	470,717		1,900			2,400			475,017
B. EXPENDITURES											
Certificated Salaries	75,659	60,215	135,874								135,874
Classified Salaries	38,731	25,992	64,723								64,723
Employee Benefits	56,088	58,215	114,303								114,303
Supplies	30,906	9,776	40,682								40,682
Services & Other Operating	93,839	30,546	124,385								124,385
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
Total Expenditures	295,223	216,905	512,128								512,128
C. EXCESS REVENUES (EXPENDITURES)	13,844	(55,255)	(41,411)		1,900			2,400			(37,111)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	154,391		154,391		131,608						285,999
Interfund Transfers Out	(131,608)		(131,608)		(154,391)						(285,999)
Other Sources											
Other Uses											
Contributions	(58,663)	58,663									
Total Other Sources (Uses)	(35,880)	58,663	22,783		(22,783)						
E. FUND BALANCE INCREASE (DECREASE)	(22,036)	3,408	(18,628)		(20,883)			2,400			(37,111)
F. ADJUSTED BEGINNING BALANCE	327,331	75,202	402,533		292,919			213,578			909,030
G. ENDING BALANCE	\$ 305,295	\$ 78,610	\$ 383,905		\$ 272,036			\$ 215,978			\$ 871,919

District Reserve of 42.26% includes:

Total General Fund Expenditures, Transfers out and Uses \$643,736
Recommended Minimum Reserve Calculation at 5%: **\$87,000**
Budgeted Reserve Level: 42.26%

General Fund Designated for Economic Uncertainty:
Special Reserve Fund Ending Balance: \$ 272,036
TOTAL: \$ 272,036

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT										5/31/2024	
ALL FUNDS		General	General	General	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----			
BUDGET ADOPTION MULTI-YEAR PROJECTIO	Fund/TRANs	Fund/TRANs	Fund/TRANs	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total
FISCAL YEAR 2025-26	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds
<hr/>											
A. REVENUES											
Local Control Funding Formula	\$ 295,114	\$	\$ 295,114	\$	\$	\$	\$	\$	\$	\$	\$ 295,114
Federal Sources		23,434	23,434								23,434
Other State Sources	1,300	126,995	128,295								128,295
Other Local Sources	12,730	11,220	23,950		1,900			2,400			28,250
	<hr/>										
Total Revenue	309,144	161,649	470,793		1,900			2,400			475,093
B. EXPENDITURES											
Certificated Salaries	75,659	60,215	135,874								135,874
Classified Salaries	39,205	26,340	65,545								65,545
Employee Benefits	56,939	58,875	115,814								115,814
Supplies	30,906	9,775	40,681								40,681
Services & Other Operating	94,653	30,546	125,199								125,199
Capital Outlay											
Other Outgo		32,161	32,161								32,161
Support Costs											
	<hr/>										
Total Expenditures	297,362	217,912	515,274								515,274
<hr/>											
C. EXCESS REVENUES (EXPENDITURES)	11,782	(56,263)	(44,481)		1,900			2,400			(40,181)
D. OTHER FINANCING SOURCES/USES											
Interfund Transfers In	157,027		157,027		131,608						288,635
Interfund Transfers Out	(131,608)		(131,608)		(157,027)						(288,635)
Other Sources											
Other Uses											
Contributions	(59,237)	59,237									
	<hr/>										
Total Other Sources (Uses)	(33,818)	59,237	25,419		(25,419)						
<hr/>											
E. FUND BALANCE INCREASE (DECREASE)	(22,036)	2,974	(19,062)		(23,519)			2,400			(40,181)
F. ADJUSTED BEGINNING BALANCE	305,295	78,610	383,905		272,036			215,978			871,919
<hr/>											
G. ENDING BALANCE	\$ 283,259	\$ 81,584	\$ 364,843	\$	\$ 248,517	\$	\$	\$ 218,378	\$	\$	\$ 831,738
<hr/>											
District Reserve of 38.42% includes:											
Total General Fund Expenditures, Transfers out and Uses		\$646,882		General Fund Designated for Economic Uncertainty:							
Recommended Minimum Reserve Calculation at 5%:		\$87,000		Special Reserve Fund Ending Balance:				\$ 248,517			
Budgeted Reserve Level:		38.42%		TOTAL:				\$ 248,517			

MULTI-YEAR BUDGET PROJECTION

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT												5/31/2024
ALL FUNDS												
BUDGET ADOPTION MULTI-YEAR PROJECTIO	General	General	General	----- SPECIAL REVENUE FUNDS -----			----- OTHER FUND TYPES -----					
	Fund/TRANS	Fund/TRANS	Fund/TRANS	Cafeteria	Special	Bond	County School	Capital	Retiree	Capital	Total	
FISCAL YEAR 2026-27	Unrestricted	Restricted	Total	Fund	Reserves	Construction	Facilities	Outlay	Fund	Facilities	All Funds	
A. REVENUES												
Local Control Funding Formula	\$ 295,190		\$ 295,190	\$	\$	\$	\$	\$	\$	\$	\$ 295,190	
Federal Sources		23,434	23,434								23,434	
Other State Sources	1,300	114,084	115,384								115,384	
Other Local Sources	12,730	11,220	23,950		1,900			2,400			28,250	
Total Revenue	309,220	148,738	457,958		1,900			2,400			462,258	
B. EXPENDITURES												
Certificated Salaries	75,659	60,215	135,874								135,874	
Classified Salaries	39,654	26,689	66,343								66,343	
Employee Benefits	57,808	59,548	117,356								117,356	
Supplies	30,906	6,688	37,594								37,594	
Services & Other Operating	95,509	30,546	126,055								126,055	
Capital Outlay												
Other Outgo		32,161	32,161								32,161	
Support Costs												
Total Expenditures	299,536	215,847	515,383								515,383	
C. EXCESS REVENUES (EXPENDITURES)	9,684	(67,109)	(57,425)		1,900			2,400			(53,125)	
D. OTHER FINANCING SOURCES/USES												
Interfund Transfers In	170,879		170,879		131,608						302,487	
Interfund Transfers Out	(131,608)		(131,608)		(170,879)						(302,487)	
Other Sources												
Other Uses												
Contributions	(70,991)	70,991										
Total Other Sources (Uses)	(31,720)	70,991	39,271		(39,271)							
E. FUND BALANCE INCREASE (DECREASE)	(22,036)	3,882	(18,154)		(37,371)			2,400			(53,125)	
F. ADJUSTED BEGINNING BALANCE	283,259	81,584	364,843		248,517			218,378			831,738	
G. ENDING BALANCE	\$ 261,223	\$ 85,466	\$ 346,689	\$	\$ 211,146	\$	\$	\$ 220,778	\$	\$	\$ 778,613	
=====												
District Reserve of 32.64% includes:												
Total General Fund Expenditures, Transfers out and Uses		\$646,991		General Fund Designated for Economic Uncertainty:								
Recommended Minimum Reserve Calculation at 5%:		\$87,000		Special Reserve Fund Ending Balance:				\$ 211,146				
Budgeted Reserve Level:		32.64%		TOTAL:				\$ 211,146				

MAPLE CREEK ELEMENTARY SCHOOL DISTRICT
CASH FLOW WORKSHEET -- GENERAL FUND (INCLUDES RESERVE)

2024-2025

	0	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	Before FY start	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
Beginning Cash		681,277	703,383	725,947	689,336	682,581	646,320	685,711	698,103	693,995	685,348	649,974	654,785	
Local Control Funding Formula		35,513	35,513	40,053	35,513	-	4,540	33,263	16,290	20,830	16,290	31,272	25,959	-
Federal Revenues		-	-	-	-	-	233	-	9,896	233	-	-	5,181	7,892
State Revenues		66	66	66	439	32	75,000	123	30	30	403	30	51,266	747
Local Revenues		860	857	4,653	(891)	146	146	4,406	508	508	508	5,529	7,045	1,575
Sources		-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables		5,066	517	(267)	1,610	-	267	4,184	-	429	-	(0)	-	-
1000		2,712	2,712	11,497	12,997	12,455	12,452	12,191	12,802	11,531	17,455	13,567	13,504	-
2000		1,938	2,375	7,993	7,093	8,190	7,827	3,120	5,407	3,844	5,453	5,298	6,184	-
3000		4,778	1,832	8,469	9,819	10,224	9,803	7,989	8,400	7,679	9,554	8,376	27,380	-
4000		6,013	3,059	4,892	1,619	3,349	1,225	3,110	1,036	4,033	3,771	678	7,897	-
5000		3,958	4,411	48,266	11,897	2,221	9,487	3,174	3,186	3,589	16,342	4,101	13,751	-
6000		-	-	-	-	-	-	-	-	-	-	-	-	-
7000		-	-	-	-	-	-	-	-	-	-	-	32,161	-
TF in		-	-	-	-	-	-	-	-	-	-	-	-	-
TF out		-	-	-	-	-	-	-	-	-	-	-	-	-
Uses		-	-	-	-	-	-	-	-	-	-	-	-	-
Payables		-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS Note Payable		-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Balance		703,383	725,947	689,336	682,581	646,320	685,711	698,103	693,995	685,348	649,974	654,785	643,358	

Total Projected Receivables (including deferred appropriations if any): 10,214

Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$643,358

District: Maple Creek
CDS #: 62935

**Adopted Budget
2024-25 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

A. Combined Assigned and Unassigned/ Unappropriated Fund Balances:			
Form	Fund Form	Object	2024-25 Budget
01 17	General Fund:		
	Assigned	9780	\$303,045
	Reserve for Economic Uncertainties	9789	\$2,250
	Unassigned/Unappropriated	9790	\$0
	Special Reserve Fund:		
	Reserve for Economic Uncertainties	9789	\$272,036
	Unassigned/Unappropriated	9790	
Total Assigned/Unassigned Ending Fund Balances			\$577,331
B. District's Standard Reserve:			
Form	Criteria and Standards Review	Criterion	2024-25 Budget
	District Standard Reserve Level	10B-4	
	District Minimum Reserve for Economic Uncertainties	10B-7	
C. Assigned and Unassigned Ending Fund Balances in Excess of Minimum Reserve Standard			
Fund		Object	2024-25 Budget
01	Assigned	9780	\$303,045
01/17	Reserve for Economic Uncertainties	9789-90	\$274,286
Total Assigned/Unassigned Ending Fund Balances			\$577,331
D. Balance Required to Substantiate Need (C minus B)			\$577,331

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

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
E. Assigned Ending Fund Balances			
Fund 01	Description	Amount	Description of Need
0000	Donations	\$200	Required for increasing costs, unexpected expenses, and revenue reductions.
0000	Fund Raising	\$121	Required for increasing costs, unexpected expenses, and revenue reductions.
0000	Block Grant	\$3,167	Required for increasing costs, unexpected expenses, and revenue reductions.
0000	Pupil Transportation	\$131,608	Required for bus replacement fund, yearly increases to maintenance, and unexpected repairs.
0000	Instructional Materials	\$20,000	Required for state adopted curriculum and annual online service fees for all subjects; Newly adopted curriculum/services for in class use and/or for distance learning.
0000	Professional Development	\$9,689	Required for quality education: academics, technology, distance learning, and meeting special education and social-emotional needs.
0000	Schoool & Library Improvement	\$3,494	Required to keep diverse and up to date materials.
0000	Technology	\$20,000	Required to keep up to date for both academic needs and cybersecurity measures. The rural location of the district and limited access to Internet in the community generates a broader need for the school to be a technology hub for students and their families.
0000	Deferred Maintenance	\$108,655	Required for unexpected repairs and anticipated upgrades to aging facilities.
1100	State Lottery Revenue	\$6,111	Required for increasing costs and unexpected expenses.
F. Designated for Economic Uncertainties		Amount	Description of Need
Fund 01 and 17	Total available reserve balance over the Reserve Standard	\$274,286	The special reserve is to offset the anticipated costs of a potential economic downturn and/or dramatic increases to expenses such as statutory benefits. High reserves are also needed because a single emergency or a student needing specialized services can severely impact a rural district.
G. Total Substantiated Balance (Sum of E & F)		Amount	
	Total assigned and designated for economic uncertainties above the Reserve standard	\$577,331	Balance should equal D above

May 24, 2024

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Angela West, Director of Fiscal Services

SUBJECT: 2024-2025 FINAL BUDGET ADOPTION

INSTRUCTIONS

Enclosed are the following materials as well as some final budget instructions:

1. Statewide Criteria and Standards Summary review documents.
2. Annual Financial and Budget Adoption Reports for all your funds.
3. Certification of Adopted Budget.

Criteria and Standards

E.C. 42127 states that each district must develop their budget in accordance with the state-adopted Criteria and Standards, make the budget documents available for public inspection and report to the board that all requirements have been met.

The Criteria and Standards review process is based upon compliance with the various criteria and specific standards adopted by the state for the budget development process. If, during the completion of the summary review documents, the district does not meet the state variance for specific criteria, a detailed explanation must be provided. The Budget Certification (form CB in the SACS Software document) displays the summary results of the criteria and standards review, and any required explanations are included on the criteria and standards document.

2024-2025 School District Certification (Form CB)

There is an element of the certification related to the Education Code 42127 which states that if a district adopts a budget with a combined assigned and unassigned ending fund balance above the State Board of Education minimum recommended reserve for economic uncertainties, the district's public hearing for budget adoption must include a **"a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserve standard for economic uncertainties"**.

We have provided an attachment, *Balances in Excess of Minimum Reserve Requirements*, to assist you in meeting this requirement. The document is included to provide the district with the correct balances that are required to be addressed, but the information can be presented at the public hearing in any format the district deems appropriate. Based on discussions with Department of Education staff, it is our understanding this requirement only applies to the actual "budget" being adopted, or 2024-2025.

May 24, 2024
Page 2

Please be aware that if a district is not able to certify compliance with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127 the county office will not be able to approve the budget.

Budget Adoption Documents

We have prepared the necessary summary review documents based upon information supplied by the district. This report was prepared using financial information as extracted by the state software and explanations as supplied by district staff. Please review the documents for propriety, and confirm their accuracy.

We have provided Budget Adoption Reports for all of your funds. Your current working budget for 2023-2024 was used for the estimated actual data, while the budget year data for 2024-2025, 2025-2026 and 2026-2027 came from your development budget.

Form CC Certification

This form is an annual certification from your district to the County Office of Education regarding any unfunded liabilities for workers' compensation claims.

Our member districts will be self-insured through the North Coast Insurance Group for 2024-2025. Therefore, please note that we have completed the form for you by checking the box indicating you are self-insured for workers' compensation claims through a JPA. We have also included the following information: "Permissively self-insured through North Coast Schools Insurance Group." The JPA will report any information regarding unfunded liability to your Board during 2024-2025.

Please email signed copies of your Form CB, Form CC, and Certification of Adopted Budget to Julie Grant at jgrant@hcoe.org within 5 days of the board adoption of your 2024-2025 Budget, or July 1, 2024, whichever is earlier. Additionally, please include a copy of all revisions made to your Criteria and Standards review documents, if any.

If you have any questions, please feel free to call Johnna Emery at 445-5313 or Julie Grant at 613-3489.

AW:jg

c: Johnna Emery

Enclosures

Humboldt County Office of Education

***CERTIFICATION OF ADOPTED BUDGET
2024-2025***

In order for our office to be certain that the 2024-2025 adopted budget in the financial system equals the Budget Adoption Report as adopted by the board, we request that you **complete the following and return it to Brenda Howard, in the Business Office**, after board adoption.

_____ There were no changes to the Budget Adoption Report as originally prepared.

_____ Attached is the adopted budget for our district. Changes were made at the time of adoption. These changes are indicated in red on the attached Budget Adoption Report and have been entered into the financial system in the computer. A budget summary report is enclosed which equals the attached Budget Adoption Report.

SIGNED: _____
District Superintendent or Business Manager

School District

Date

**MAPLE CREEK ELEMENTARY SCHOOL
JUNE 7, 2024
BOARD OF TRUSTEES SPECIAL MEETING**

5.0 INFORMATION/DISCUSSION/ACTION ITEMS

- 5.1 Attachment: 2023-2024 Education Protection Account (EPA)
Budget Expenditures 7-1-24 to 6-30-25
- 5.2 No Attachment - New Superintendent for 2024-25
- 5.3 No Attachment - Greenhouse Update

2023-2024 Education Protection Account
Program by Resource Report
Expenditures by Function- Detail

Actual Expenditures for the period of July 1, 2023 through June 30, 2024
For Fund 01, Resource 1400 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Beginning Balance	Object: 8999	0.00
Revenue Limit Source	8012	0.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		0.00
EXPENDITURES AND OTHER FINANCING USES		
Instruction	Functions: 1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		0.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

2024-2025
Education Protection Account
Program by Resource Report
Expenditures by Function- Detail

Projected Expenditures for the period of July 1, 2024 through June 30, 2025
For Fund 01, Resource 1400 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Beginning Balance	Object: 8999	0.00
Revenue Limit Source	8012	18,159.00
Revenue Limit Source-Prior Year	8019	
Other Local Revenue	8600-8799	0.00
TOTAL AVAILABLE		18,159.00
EXPENDITURES AND OTHER FINANCING USES		
Instruction	Functions: 1000-1999	18,159.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		18,159.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

N:\BUSINESS & ADMINISTRATIVE SERVICES\FISCAL SERVICES\Administration Share\Tickler\2023-24