

MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING

AGENDA

Wednesday, June 12, 2024  
6:00 pm Open Session  
Library

2452 El Centro Blvd.  
East Nicolaus, CA 95659

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Jeff Moore, President  
Jill Bramhill, Clerk  
Emily Daddow  
Keith Turner  
Josh Wanner

Present	Absent
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

4. SUPERINTENDENT’S REPORT

5. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

- 6.1 Approval of Minutes: May 8, 2024
- 6.3 Quarterly Williams Act (April-June): 0 Complaints
- 6.4 Enrollment Report:

Current Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
8	18	19	15	21	18	17	20	22	17	175

Current Marcum-Illinois Preschool Enrollment  
Full Time 17  
Part Time 1

*Prospective Marcum-Illinois Elementary School Enrollment 2024-2025 (confirmed from current students, siblings, and district families that have contacted us)*

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
13	14	18	19	14	20	17	18	21	21	175

*Prospective Marcum-Illinois Preschool Enrollment 2024-2025*  
**Enrollment 18**

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**6. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**7. PUBLIC HEARING**

**7.1 Public Hearing for 2024-2025 Budget**      Open \_\_\_\_\_ Close \_\_\_\_\_  
**7.2 Public Hearing for 2024-2025 LCAP**      Open \_\_\_\_\_ Close \_\_\_\_\_

**8. INFORMATION ITEMS**

**8.1 2024-2025 Budget Draft**  
**8.2 Explanation of Excess Reserves**  
**8.3 2024-2025 LCAP Draft**

**9. ACTION ITEMS**

**9.1 Approve Prop 28 Arts and Music in Schools Funding Annual Report**  
*The Board is asked to approve the Prop 28 Annual Report as prepared.*

\_\_\_\_\_  
\_\_\_\_\_  
Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10. COMMENTS FROM THE PUBLIC**

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

**11. NEXT BOARD MEETINGS**

- **Monday, June 17, 2024 6:00pm**

**12. CLOSED SESSION**

- Government Code Section 54957
  - Superintendent’s Evaluation-Conference with Labor Negotiators  
Agency Designated Representative – Board President  
Unrepresented Employee – Superintendent
  - Conference with labor negotiator  
Agency Designated Representative: Superintendent, Maggie Irby  
Unrepresented employees: Certificated Employees/Classified Employees
  - Public Employee Discipline/Dismissal/Release/Complaint

**13. REPORT OUT FROM CLOSED SESSION**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**14. ADJOURNMENT**

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING**

**MINUTES  
Wednesday, May 8 2024**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

Called to order at 6:00pm.

**2. ROLL CALL**

Present: Jill Bramhill, Emily Daddow, Keith Turner, Josh Wanner

Absent: Jeff Moore

**3. APPROVAL OF THE AGENDA**

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

*Keith Turner moved to approve the agenda. Emily Daddow seconded. Roll call vote 4-0.*

**4. SOUTH SUTTER CHARTER SCHOOL**

**Presentation from Jodi Jones, Melissa Gonzalez, Cynthia Rachel**

South Sutter Charter School reviewed their report and shared details about enrollment, assessment, dashboard, and charter status.

**5. SUPERINTENDENT'S REPORT**

Mrs. Brazil went out on Maternity Leave on May 3<sup>rd</sup>. She had her baby, Sarah, on Tuesday, May 7<sup>th</sup>. Both Sarah and Courtney are healthy and doing well. She will be on maternity leave throughout the remainder of the school year and for much of the summer.

The Nutrition Audit is complete. There were two findings during the audit that have already been addressed and corrected. One was related to the need to increase the price of adult meals (already addressed in September 2023), and the other related to the recorded offering of fruit during breakfast needing to be adjusted from ½ c. to 1 c. There were no financial findings and our program continues to run in good standing.

Teacher/Staff Appreciation week is happening this week. Marcum Parents' Club has been providing meals, snacks, and drinks for our staff all throughout the week. Their efforts are very appreciated.

State Testing started last week with 3<sup>rd</sup>-5<sup>th</sup> grade doing ELA and Math, as well as 5<sup>th</sup> and 8<sup>th</sup> grade science, and 5<sup>th</sup> and 7<sup>th</sup> grade physical fitness testing. All testing has been going smoothly. This week 6<sup>th</sup>-8<sup>th</sup> grade will wrap up their testing for ELA and Math. We are anticipating having 100% participation for state testing this year.

Academic Olympics are coming up on May 17<sup>th</sup>. This round will be held at Browns. New participants have been notified. Browns has agreed to let us Livestream the event on Facebook again.

Open House will be held on May 23<sup>rd</sup>, 6:00-7:00. All classrooms will be displaying student work and open for visits from the families. We will be serving pizza for those that attend.

8<sup>th</sup> Grade graduation will take place on 6/6 at 6:30.

**6. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

**6.1 Approval of Minutes: April 10, 2024**

**6.2 Approval of Monthly Warrants: 11403, 11457, 11513**

**6.3 Williams Act: 0 Complaints**

**6.4 Enrollment Report:**

*Current Marcum-Illinois Elementary School Enrollment*

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
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*Current Marcum-Illinois Preschool Enrollment*

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**Part Time 1**

*Prospective Marcum-Illinois Elementary School Enrollment 2024-2025 (confirmed from current students, siblings, and district families that have contacted us)*

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
12	13	18	20	15	20	18	17	20	21	176

*Prospective Marcum-Illinois Preschool Enrollment 2025-2025*

**Enrollment 18**

*Josh Wanner moved to approve the consent agenda. Jill Bramhill seconded. Roll call vote 4-0.*

**7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

None.

**8. INFORMATION ITEMS**

**8.1 Notice of Consolidated Election 2024**

**9. ACTION ITEMS**

**9.1 Resolution Confirming Election of Three Member to MIUESD Board in November 2024 BR 2023-2024 10**

Resolution regarding the need to elect three members to the Board of Trustees in the November 2024 election.

*Keith Turner moved to approve the resolution. Josh Wanner seconded. Roll call vote 4-0.*

**9.2 Resolution for Board Member Election Ties BR 2023-2024 11**

Resolution stating that in the event of a tie in an election for a Governing Board member, the governing board may determine the winner by lot.

*Emily Daddow moved to approve the resolution. Jill Bramhill seconded. Roll call vote 4-0.*

**9.3 Resolution for Election Candidates' Statements BR 2023-2024 12**

Resolution regarding Board Member Candidate's sample ballot statement and printed/distributed materials for candidates.

*Jill Bramhill moved to approve the resolution. Keith Turner seconded. Roll call vote 4-0.*

**9.4. Intra-Budget Transfer Resolution 2023-2024-13**

Resolution allowing the SCSOS to make budget transfers at the close of the year as are necessary to permit the payment obligations for the district for the 23/24 school year.

*Emily Daddow moved to approve the resolution. Josh Waner seconded. Roll call vote 4-0.*

**9.5 Declaration of Need for Fully Qualified Educators**

The District is required to annually update the California Commission on Teacher Credentialing (CTC) on the possibility of the need of General Education Limited Assignment Permits.

*Jill Bramhill moved to approve the Declaration of Need. Emily Daddow seconded. Roll call vote 4-0.*

**9.6 J-13 Material Decrease for Attendance on February 9, 12, 13, and 15, 2024**

Due to a material decrease in attendance on February 9, 12, 13, and 15, 2024, caused by an abnormal increase of student illness, the district is submitting a J-13 Request for Allowance of Attendance Due to Emergency Conditions. Education Code Section 46392 provides for crediting ADA when the ADA has been materially decreased in emergency conditions. Form J-13A requires each board member to swear (or affirm) to the statements in Form J-13A and sign the affidavit. The form and affidavit will then be filed with the county superintendent of schools. If the county superintendent of schools approves the request, the form and affidavit will be forwarded to CDE requesting approval. The Board is asked to review the J-13 and approve it.

*Josh Wanner moved to approve the J-13. Jill Bramhill seconded. Roll call vote 4-0.*

**9.7 Resolution Declaring Property Surplus and Intent to Donate to Marcum Parents' Club BR 2023-2024-14**

Resolution to surplus Chromebooks that can no longer support the Districts’ needs and approve the donation of said Chromebooks to Marcum Parents’ Club to provide to Marcum-Illinois students who may need a Chromebook at home.

*Keith Turner moved to approve the resolution. Emily Daddow seconded. Roll call vote 4-0.*

**10. COMMENTS FROM THE PUBLIC**

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Jill Bramhill expressed that she was happy Marcum acknowledged academic success and not just athletic success. She shared that her children have different strengths and it is nice that both can be acknowledged and feel successful in their own areas. She showed state testing medals as well as Academic Olympics medals that her children had earned.

**11. NEXT BOARD MEETING**

**Wednesday, June 12, 2024 6:00pm**  
**Monday, June 17, 2024 6:00pm**

**12. CLOSED SESSION**

- Government Code Section 54957
  - Superintendent’s Evaluation-Conference with Labor Negotiators  
Agency Designated Representative – Board President  
Unrepresented Employee – Superintendent
  - Conference with labor negotiator  
Agency Designated Representative: Superintendent, Maggie Irby  
Unrepresented employees: Certificated Employees/Classified Employees
  - Public Employee Discipline/Dismissal/Release/Complaint

**13. REPORT OUT FROM CLOSED SESSION**

- *Emily Daddow motioned to approve a one time \$3,000 stipend for Jorge Arias for assuming extra duties. Josh Wanner seconded the motion. Roll Call Vote 4-0.*
- *Keith Turner motioned to approve an increase of \$150 per month to the district’s contribution for Health, Dental, and Vision coverage for all contracted employees of*

*MIUESD, as of July 1, 2024. Emily Daddow seconded the motion. Roll Call Vote 4-0. The Board also intends to review this information again in one year to consider a possible additional increase.*

- *Josh Wanner motioned to approve Maggie Irby attending a CASBO Certified Business Official course at the district's expense, with the stipulation that a clause be added to her upcoming contract that if she does not complete the course, or if she chooses to not continue to be employed with the district for at least one year after the completion of the course, she will reimburse the district for the cost of the course.*

#### **14. ADJOURNMENT**

Meeting adjourned at 8:10pm.





970 Klamath Lane  
 Yuba City, CA 95993  
 PHONE: (530) 822-2933  
 FAX: (530) 822-3085

**QUARTERLY REPORT ON WILLIAMS/VALENZUELA UNIFORM COMPLAINTS**  
**(Education Code § 35186)**

District: Marcum-Illinois Union Elementary School District  
 Person completing this form: Maggie Irby  
 Title: Superintendent/Principal

The Quarterly Report will be submitted at the Sutter County Superintendent of School's Board Meeting on August 14, 2024 for the reporting months of April, May, June 2024.

Please indicate the date this information will be reported publicly at your District's governing board meeting: 6/12/24

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total Number of Complaints	Number Resolved	Number Unresolved
Textbooks & Instructional Materials			
Teacher Vacancies or Misassignments			
Facilities/Conditions			
TOTALS			

Maggie Irby  
**PRINT NAME OF DISTRICT SUPERINTENDENT**

  
**SIGNATURE OF DISTRICT SUPERINTENDENT**

# Marcum-Illinois Union School District



## Marcum-Illinois Elementary School District

### 2024-2025 ADOPTED BUDGET REPORT

Maggie Irby  
Superintendent/Principal

# Marcum – Illinois Elementary School District

## TABLE OF CONTENTS

### 2024-2025 Adopted Budget Report

- Adopted Budget Introduction Page 3
- State Priorities Page 4
- General Fund Revenue Sources Pages 5–6
- General Fund Expenditures Pages 7 - 9
- Revenues vs. Expenditures Chart Page 10
- Other Funds Page 11
- Multi-Year Assumptions Page 12
- Multi-Year Projection Page 13
- Enrollment – ADA Trend Page 14
- Ending Fund Balance History Page 15

## INTRODUCTION

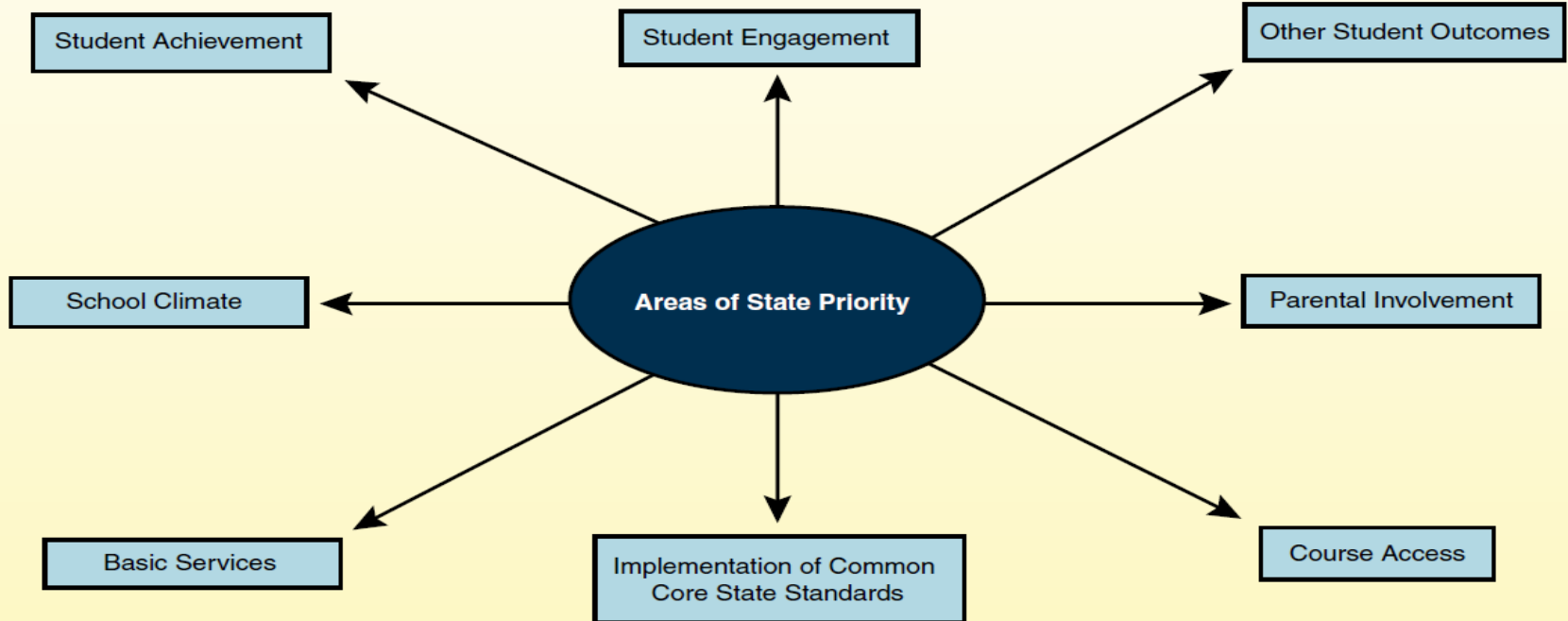
2024-2025

### Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2023-2024 *“Estimated Actuals”* in columns A-C and the 2024-2025 *“Proposed Adopted Budget”* in columns D-F. The final column reflects the percentage of variance between the **2023-2024 Estimated Actuals** and the ***proposed 2024-2025 Adopted Budget***.

# Marcum – Illinois Elementary School District EIGHT STATE PRIORITIES 2024-2025 Adopted Budget

## Eight Areas of State Priority Must Be Addressed in LCAPs

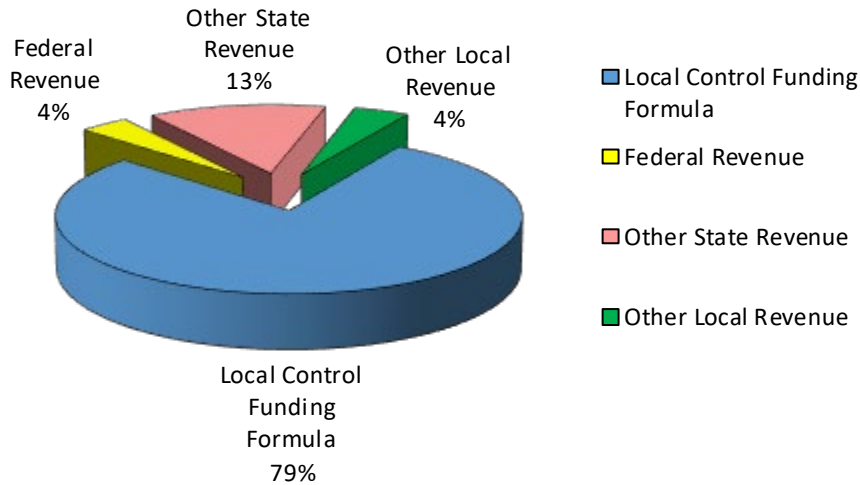


LCAP = Local Control and Accountability Plan.

# Marcum – Illinois Elementary School District

## GENERAL FUND REVENUE SOURCES

### 2024-2025 Adopted Budget Report



#### REVENUE SOURCES

Local Control Funding Formula	\$2,286,111
Federal Revenue	\$111,310
Other State Revenue	\$392,639
Other Local Revenue	\$123,015
<b>TOTAL DISTRICT REVENUE</b>	<b>\$2,913,075</b>
<b>Charter Oversight</b>	<b>\$ 291,720</b>
<b>Charter Lease</b>	<b>\$ 361,000</b>
<b>TOTAL REVENUE BUDGET</b>	<b>\$3,565,795</b>

Marcum – Illinois Elementary School District  
GENERAL FUND REVENUES  
2024-2025 Adopted Budget Report

Formula - \$2,286,111

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Revenue - \$111,310

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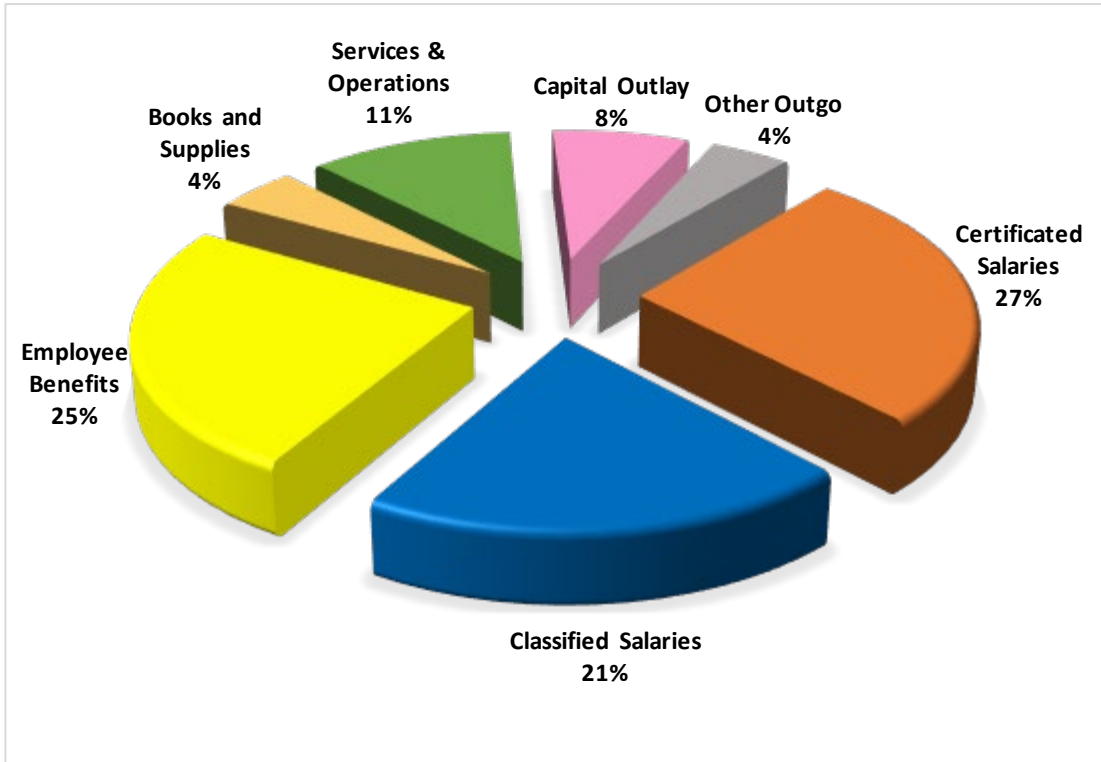
  

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# Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2024-2025 Adopted Budget Report



### EXPENDITURES

Certificated Salaries	\$917,625
Classified Salaries	\$697,322
Employee Benefits	\$852,314
Books and Supplies	\$152,470
Services & Operations	\$388,992
Capital Outlay	\$259,930
Other Outgo	\$150,782
<b>Operational Budget</b>	<b><u>\$3,419,435</u></b>
Transfers Out	<u>\$45,077</u>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b><u><u>\$3,464,512</u></u></b>



# Marcum – Illinois Elementary School District

## GENERAL FUND EXPENDITURES 2024-2025 Adopted Budget Report

### **CERTIFICATED SALARIES - \$917,625**

Salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other known staffing needs. The increase in certificated salaries from 23-24 Estimated Actuals is primarily the result of budgeting a 3% off-the-salary-schedule and step and column increases.

### **CLASSIFIED SALARIES - \$697,322**

Salary projections are based on 15.75 classified FTEs and other known staffing needs. The increase in salaries from 23-24 Estimated Actuals is a direct result of budgeting a 3% off-the-salary-schedule and step and column increases.

### **EMPLOYEE BENEFITS - \$852,314**

Benefit projections are based on 24/25 projected salaries and an increase in H & W benefit cap from \$12,000 to \$13,800 annually. Also included are an increased PERS rate of 27.05%, and in lieu benefits.

### **BOOKS AND SUPPLIES - \$152,470**

The books and supplies budget includes the projected cost of core and intervention instructional materials and technology related expenditures. Also included are materials and supplies for maintenance, custodial, district, and site administration. The net decrease in budgeted expenditures from 23-24 Estimated Actuals is the net result of removing one-time expenditures using Arts and Music funds, Low Incidence, and REAP funds, and an increase in Keys to Quality expenditures and After School Education and Safety Rate Increase: ESSER III State Reserve Summer Learning Program grant.

Marcum – Illinois Elementary School District  
GENERAL FUND EXPENDITURES  
2024-2025 Adopted Budget Report

OTHER OPERATING EXPENSES - \$388,992

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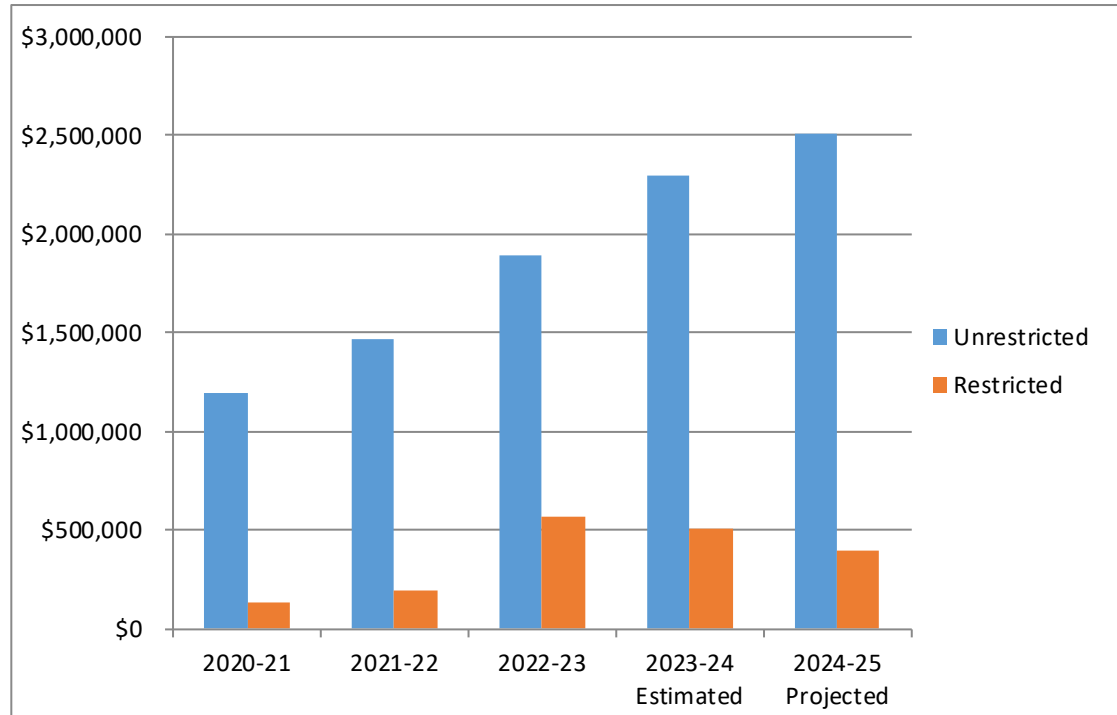
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# Marcum – Illinois Elementary School District

## REVENUES AND TRANSFERS IN VS. EXPENDITURES AND TRANSFERS OUT 2024-2025 Adopted Budget Report



	2020-21	2021-22	2022-23	2023-24 Estimated	2024-25 Projected
<b>Revenues &amp; Tranfers In</b>	2,816,467	3,234,527	3,720,051	3,583,446	3,565,795
<b>Expenditures &amp; Transfers Out</b>	2,991,579	2,848,331	2,978,816	3,184,824	3,464,512
<b>(DEFICIT)/SURPLUS</b>	(175,111)	386,197	741,235	398,622	101,283

Marcum – Illinois Elementary School District  
OTHER FUNDS  
2024-2025 Adopted Budget Report



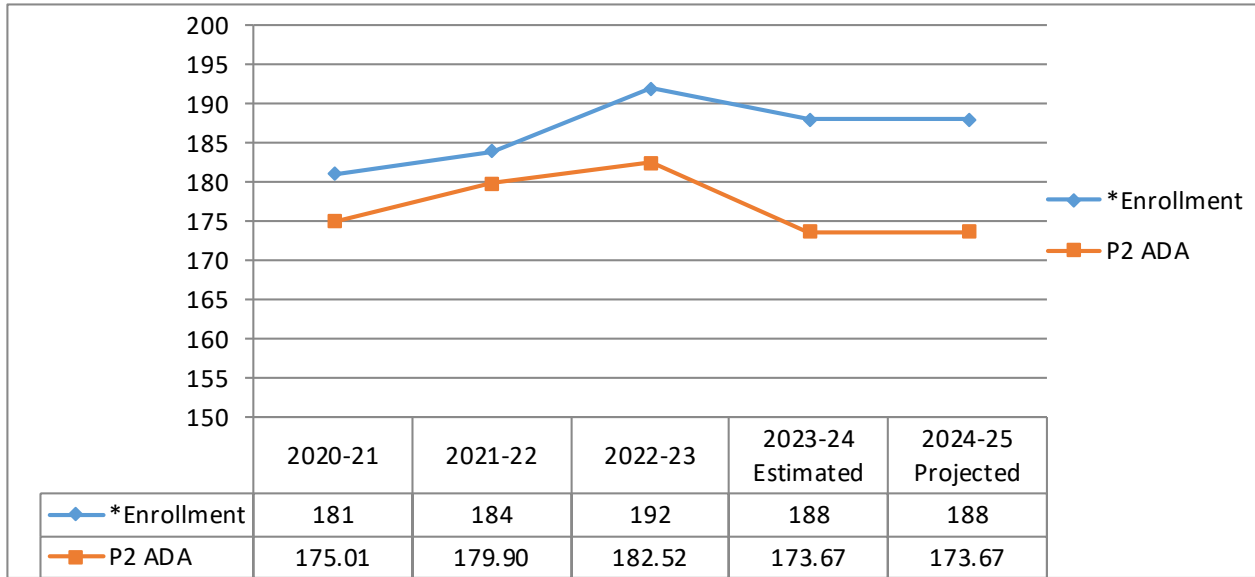
# Marcum – Illinois Elementary School District MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS 2024-2025 Adopted Budget Report

- Object 4000 Removed one-time after school expenditures from 24-25. Increased expenditures by CPI of 2.86% and 2.87% in 25-26 and 26-27, respectively. REAP and Educator Effectiveness expenditures were kept flat in both out-years.
- Object 5000 Removed Prop.28 Arts and Music one-time expenditures in 25-26. Increased expenditures by CPI of 2.86% and 2.87% in 25-26 and 26-27, respectively. ELOP and Routine Restricted Maintenance were kept flat in both out-years.
- Object 6000 Removed one-time capital projects in 25-26. Budgeted for miscellaneous facilities repairs/improvements and included a CPI of 2.86% in 25-26 and 2.87% 26-27
- Other Outgo Special Education Excess Cost was increased by CPI 2.86% and 2.87% in 25-26 and 26-27, respectively. Increased payment for solar loan according to the payment schedule in 25-26 and 26-27.
- Transfers-Out Transfer out to Child Development funds were increased due to salary/benefit increases in 25-26 and 26-27.
- Other Sources No adjustments.

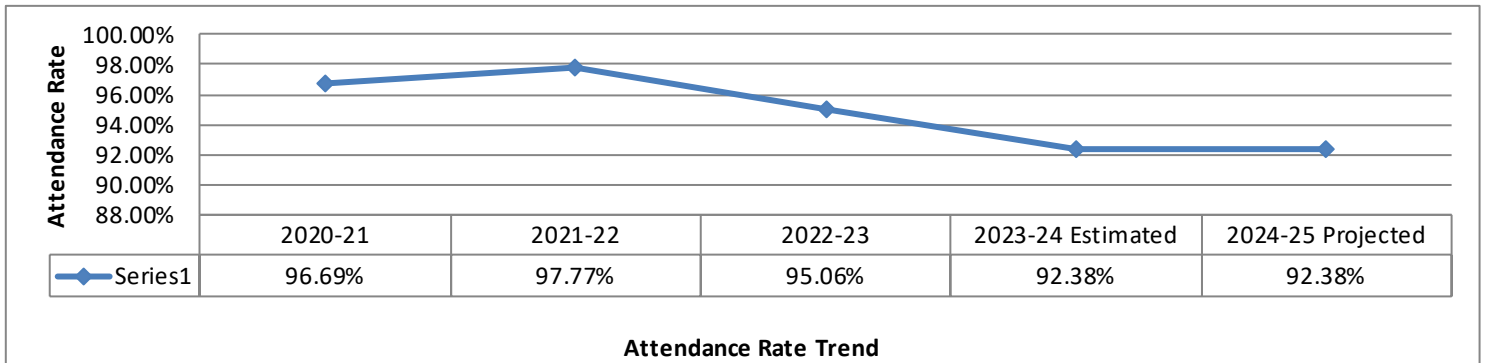
**2024-25 Budget Multi-Year Projections  
Marcum-Illinois School District**

Funded District & County Operated ADA:	1.07% COLA			Projected Increase/ (Decrease)	2.73% COLA			Projected Increase/ (Decrease)	3.11% COLA		
	PROJECTED 2024/25				PROJECTED 2025/26				PROJECTED 2026-27		
	179.73 Unrestricted	ADA Restricted	Projected P-2 Total		177.67 Unrestricted	ADA Restricted	Projected P-2 Total		174.71 Unrestricted	ADA Restricted	Projected P-2 Total
<b>REVENUES</b>											
1) LCFF Revenue	2,286,111	0	2,286,111	1.70%	2,325,082	0	2,325,082	1.63%	2,362,993	0	2,362,993
2) Federal Revenue	0	111,310	111,310	-53.90%	0	51,310	51,310	0.00%	0	51,310	51,310
3) Other State Resources	37,376	355,263	392,639	-18.24%	37,376	283,649	321,025	2.19%	37,376	290,690	328,066
4) Other Local Revenue	730,212	45,523	775,735	0.00%	730,212	45,523	775,735	0.00%	730,212	45,523	775,735
<b>TOTAL REVENUES</b>	<b>3,053,699</b>	<b>512,096</b>	<b>3,565,795</b>		<b>3,092,670</b>	<b>380,482</b>	<b>3,473,152</b>		<b>3,130,581</b>	<b>387,523</b>	<b>3,518,104</b>
<b>EXPENDITURES</b>											
1) Certificated	847,221	70,404	917,625	1.20%	905,366	23,233	928,599	1.21%	916,592	23,233	939,825
2) Classified	531,160	166,162	697,322	0.45%	544,222	156,268	700,490	0.25%	545,535	156,688	702,223
3) Employee Benefits-Statutory	673,440	178,874	852,314	0.88%	702,604	157,187	859,791	0.75%	708,342	157,929	866,271
4) Books & Supplies	102,815	49,655	152,470	1.53%	122,893	31,905	154,798	1.85%	126,420	31,234	157,654
5) Services, Other Operating	322,184	66,808	388,992	2.46%	345,518	53,056	398,574	2.87%	374,830	35,184	410,014
6) Capital Outlay	128,560	131,370	259,930	-38.21%	147,237	13,372	160,609	2.87%	151,463	13,756	165,219
7) Other Outgo	36,736	114,046	150,782	3.13%	38,189	117,308	155,497	1.22%	36,720	120,674	157,394
10) Direct Support/Indirect	-2,905	2,905	0		-2,582	2,582	0		-2,582	2,582	0
<b>TOTAL EXPENDITURES</b>	<b>2,639,211</b>	<b>780,224</b>	<b>3,419,435</b>		<b>2,803,447</b>	<b>554,911</b>	<b>3,358,358</b>		<b>2,857,320</b>	<b>541,280</b>	<b>3,398,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>414,488</b>	<b>(268,128)</b>	<b>146,360</b>		<b>289,223</b>	<b>(174,429)</b>	<b>114,794</b>		<b>273,261</b>	<b>(153,758)</b>	<b>119,503</b>
<b>OTHER FINANCING SOURCES</b>											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out	(45,077)	0	(45,077)		(45,960)	0	(45,960)		(47,205)	0	(47,205)
2) Other Sources/Uses											
a) Sources									0		
b) Uses/Long Term Debt											
3) Contrib to Restricted	(157,097)	157,097	0		(157,097)	157,097	0		(157,097)	157,097	0
<b>TOTAL OTHER SOURCES</b>	<b>(202,174)</b>	<b>157,097</b>	<b>(45,077)</b>		<b>(203,057)</b>	<b>157,097</b>	<b>(45,960)</b>		<b>(204,302)</b>	<b>157,097</b>	<b>(47,205)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>212,314</b>	<b>(111,031)</b>	<b>101,283</b>		<b>86,166</b>	<b>(17,332)</b>	<b>68,834</b>		<b>68,959</b>	<b>3,340</b>	<b>72,299</b>
<b>FUND BALANCE</b>											
<b>BEGINNING BALANCE</b>	<b>2,301,532</b>	<b>509,466</b>	<b>2,810,998</b>		<b>2,513,846</b>	<b>398,435</b>	<b>2,912,281</b>		<b>2,600,012</b>	<b>381,103</b>	<b>2,981,115</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>2,513,846</b>	<b>398,435</b>	<b>2,912,281</b>		<b>2,600,012</b>	<b>381,103</b>	<b>2,981,115</b>		<b>2,668,971</b>	<b>384,443</b>	<b>3,053,414</b>

<b>State Requirement 5% Reserve For Economic Uncertainties @ 20%</b>	<b>692,902</b>				<b>680,864</b>				<b>689,161</b>		
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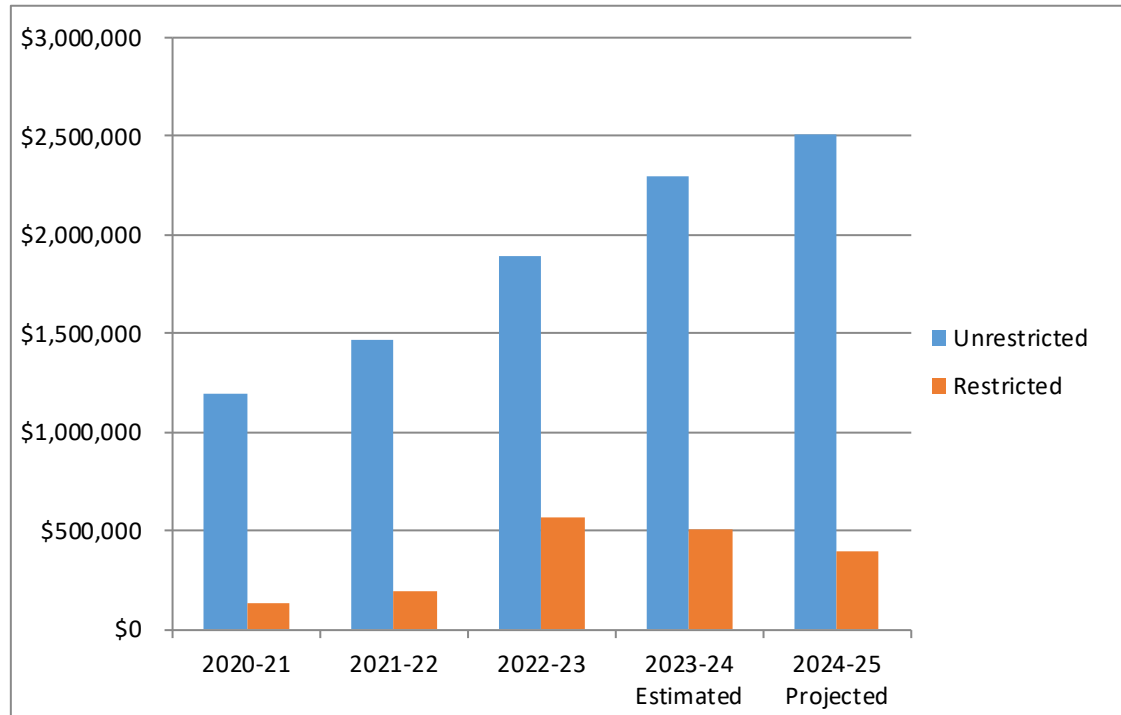
\* Does not include county operated ADA.



\*For the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.



The estimated ending balance for the 24-25 year is \$2,912,281. Of this amount, \$692,902 (20%) has been designated for economic uncertainties, which is 15% more of that required by the State of California.



	2020-21	2021-22	2022-23	2023-24 Estimated	2024-25 Projected
Total EFB	\$ 1,331,660	\$ 1,658,730	\$ 2,459,059	\$ 2,810,998	\$ 2,912,281



G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Estimated Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Marcum-Illinois Union Elementary, 2452 El Centro Blvd. East Nicolaus CA, 95659

Date: 6/7/24

Adoption Date: 6/12/24

Signed: \_\_\_\_\_

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

Public Hearing:

Place: Marcum-Illinois Union  
Elementary, 2452 El Centro  
Blvd. East Nicolaus CA  
95659

Date: 6/12/24

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Maggie Irby

Title: Superintendent/Principal

Telephone: (530) 656-2407

E-mail: MaggieI@sutter.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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	

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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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
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 n/a	
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
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
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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: 6/12/24

For additional information on this certification, please contact:

Name: Maggie Irby  
Title: Superintendent/Principal  
Telephone: (530) 656-2407  
E-mail: MaggieI@sutter.k12.ca.us

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	2,313,125.00	0.00	2,313,125.00	2,286,111.00	0.00	2,286,111.00	-1.2%
2) Federal Revenue		8100-8299	0.00	65,445.00	65,445.00	0.00	111,310.00	111,310.00	70.1%
3) Other State Revenue		8300-8599	38,718.00	361,326.00	400,044.00	37,376.00	355,263.00	392,639.00	-1.9%
4) Other Local Revenue		8600-8799	760,078.00	44,754.00	804,832.00	730,212.00	45,523.00	775,735.00	-3.6%
5) TOTAL, REVENUES			3,111,921.00	471,525.00	3,583,446.00	3,053,699.00	512,096.00	3,565,795.00	-0.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	824,066.00	49,963.00	874,029.00	847,221.00	70,404.00	917,625.00	5.0%
2) Classified Salaries		2000-2999	520,480.00	158,508.00	678,988.00	531,160.00	166,162.00	697,322.00	2.7%
3) Employee Benefits		3000-3999	616,091.00	164,063.00	780,154.00	673,440.00	178,874.00	852,314.00	9.2%
4) Books and Supplies		4000-4999	124,195.00	75,995.00	200,190.00	102,815.00	49,655.00	152,470.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	333,396.00	42,536.00	375,932.00	322,184.00	66,808.00	388,992.00	3.5%
6) Capital Outlay		6000-6999	45,970.00	90,244.00	136,214.00	128,560.00	131,370.00	259,930.00	90.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,330.00	103,987.00	139,317.00	36,736.00	114,046.00	150,782.00	8.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,999.00)	2,999.00	0.00	(2,905.00)	2,905.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,496,529.00	688,295.00	3,184,824.00	2,639,211.00	780,224.00	3,419,435.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			615,392.00	(216,770.00)	398,622.00	414,488.00	(268,128.00)	146,360.00	-63.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	45,077.00	0.00	45,077.00	New
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	(155,859.00)	155,859.00	0.00	(157,097.00)	157,097.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(155,859.00)	155,859.00	0.00	(202,174.00)	157,097.00	(45,077.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			459,533.00	(60,911.00)	398,622.00	212,314.00	(111,031.00)	101,283.00	-74.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,888,682.00	570,377.00	2,459,059.00	2,301,532.00	509,466.00	2,810,998.00	14.3%
b) Audit Adjustments		9793	(46,683.00)	0.00	(46,683.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,841,999.00	570,377.00	2,412,376.00	2,301,532.00	509,466.00	2,810,998.00	16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,841,999.00	570,377.00	2,412,376.00	2,301,532.00	509,466.00	2,810,998.00	16.5%
2) Ending Balance, June 30 (E + F1e)			2,301,532.00	509,466.00	2,810,998.00	2,513,846.00	398,435.00	2,912,281.00	3.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
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	509,466.00	509,466.00	0.00	398,435.00	398,435.00	-21.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	291,720.00	0.00	291,720.00	291,720.00	0.00	291,720.00	0.0%
Charter Oversight	0000	9780	291,720.00		291,720.00			0.00	
Charter Oversight	0000	9780			0.00	291,720.00		291,720.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	636,965.00	0.00	636,965.00	692,902.00	0.00	692,902.00	8.8%
Unassigned/Unappropriated Amount		9790	1,368,347.00	0.00	1,368,347.00	1,529,224.00	0.00	1,529,224.00	11.8%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	1,907,776.02	445,612.49	2,353,388.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,500.00	0.00	4,500.00				
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	2,451.17	0.00	2,451.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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)	
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	5,576,273.72	0.00	5,576,273.72				
10) TOTAL, ASSETS			7,491,000.91	445,612.49	7,936,613.40				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	(28,498.59)	0.00	(28,498.59)				
2) Due to Grantor Governments		9590	59,094.00	0.00	59,094.00				
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	89,671.00	89,671.00				
6) TOTAL, LIABILITIES			30,595.41	89,671.00	120,266.41				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	5,494,355.59	0.00	5,494,355.59				
2) TOTAL, DEFERRED INFLOWS			5,494,355.59	0.00	5,494,355.59				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,966,049.91	355,941.49	2,321,991.40				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,696,127.00	0.00	1,696,127.00	1,675,962.00	0.00	1,675,962.00	-1.2%
Education Protection Account State Aid - Current Year		8012	569,458.00	0.00	569,458.00	563,542.00	0.00	563,542.00	-1.0%
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	3,837.00	0.00	3,837.00	3,837.00	0.00	3,837.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	212.00	0.00	212.00	212.00	0.00	212.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	483,149.00	0.00	483,149.00	483,149.00	0.00	483,149.00	0.0%
Unsecured Roll Taxes		8042	28,484.00	0.00	28,484.00	28,484.00	0.00	28,484.00	0.0%
Prior Years' Taxes		8043	851.00	0.00	851.00	851.00	0.00	851.00	0.0%
Supplemental Taxes		8044	132,280.00	0.00	132,280.00	132,280.00	0.00	132,280.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	34,408.00	0.00	34,408.00	34,408.00	0.00	34,408.00	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			2,948,806.00	0.00	2,948,806.00	2,922,725.00	0.00	2,922,725.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(635,681.00)	0.00	(635,681.00)	(636,614.00)	0.00	(636,614.00)	0.1%
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			2,313,125.00	0.00	2,313,125.00	2,286,111.00	0.00	2,286,111.00	-1.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		12,854.00	12,854.00		12,114.00	12,114.00	-5.8%
Title I, Part D, Local Delinquent Programs	3025	8290		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)	
Title II, Part A, Supporting Effective Instruction	4035	8290		2,012.00	2,012.00		2,011.00	2,011.00	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		10,000.00	10,000.00		10,000.00	10,000.00	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	40,579.00	40,579.00	0.00	87,185.00	87,185.00	114.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	65,445.00	65,445.00	0.00	111,310.00	111,310.00	70.1%
<b>OTHER STATE REVENUE</b>									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,868.00	0.00	6,868.00	6,636.00	0.00	6,636.00	-3.4%
Lottery - Unrestricted and Instructional Materials		8560	31,183.00	15,432.00	46,615.00	30,740.00	12,504.00	43,244.00	-7.2%
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		67,760.00	67,760.00		67,760.00	67,760.00	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	667.00	278,134.00	278,801.00	0.00	274,999.00	274,999.00	-1.4%
<b>TOTAL, OTHER STATE REVENUE</b>			38,718.00	361,326.00	400,044.00	37,376.00	355,263.00	392,639.00	-1.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
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	361,000.00	0.00	361,000.00	361,000.00	0.00	361,000.00	0.0%
Interest		8660	51,000.00	0.00	51,000.00	51,000.00	0.00	51,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	291,720.00	29,207.00	320,927.00	291,720.00	34,723.00	326,443.00	1.7%
Mitigation/Developer Fees		8681	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)	
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	56,358.00	15,547.00	71,905.00	26,492.00	10,800.00	37,292.00	-48.1%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>760,078.00</b>	<b>44,754.00</b>	<b>804,832.00</b>	<b>730,212.00</b>	<b>45,523.00</b>	<b>775,735.00</b>	<b>-3.6%</b>
<b>TOTAL, REVENUES</b>			<b>3,111,921.00</b>	<b>471,525.00</b>	<b>3,583,446.00</b>	<b>3,053,699.00</b>	<b>512,096.00</b>	<b>3,565,795.00</b>	<b>-0.5%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	605,463.00	33,354.00	638,817.00	617,112.00	53,671.00	670,783.00	5.0%
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	189,054.00	0.00	189,054.00	197,130.00	0.00	197,130.00	4.3%
Other Certificated Salaries		1900	29,549.00	16,609.00	46,158.00	32,979.00	16,733.00	49,712.00	7.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>824,066.00</b>	<b>49,963.00</b>	<b>874,029.00</b>	<b>847,221.00</b>	<b>70,404.00</b>	<b>917,625.00</b>	<b>5.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	161,436.00	158,508.00	319,944.00	164,103.00	166,162.00	330,265.00	3.2%
Classified Support Salaries		2200	226,503.00	0.00	226,503.00	225,551.00	0.00	225,551.00	-0.4%
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	129,041.00	0.00	129,041.00	138,006.00	0.00	138,006.00	6.9%
Other Classified Salaries		2900	3,500.00	0.00	3,500.00	3,500.00	0.00	3,500.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>520,480.00</b>	<b>158,508.00</b>	<b>678,988.00</b>	<b>531,160.00</b>	<b>166,162.00</b>	<b>697,322.00</b>	<b>2.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	138,881.00	80,401.00	219,282.00	144,349.00	87,182.00	231,531.00	5.6%
PERS		3201-3202	139,684.00	30,175.00	169,859.00	151,458.00	33,492.00	184,950.00	8.9%
OASDI/Medicare/Alternative		3301-3302	57,918.00	13,389.00	71,307.00	60,319.00	14,821.00	75,140.00	5.4%
Health and Welfare Benefits		3401-3402	179,464.00	22,780.00	202,244.00	201,588.00	20,328.00	221,916.00	9.7%
Unemployment Insurance		3501-3502	708.00	110.00	818.00	731.00	123.00	854.00	4.4%
Workers' Compensation		3601-3602	41,006.00	6,402.00	47,408.00	42,366.00	7,391.00	49,757.00	5.0%
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	58,430.00	10,806.00	69,236.00	72,629.00	15,537.00	88,166.00	27.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>616,091.00</b>	<b>164,063.00</b>	<b>780,154.00</b>	<b>673,440.00</b>	<b>178,874.00</b>	<b>852,314.00</b>	<b>9.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	12,543.00	31,000.00	43,543.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	3,059.00	0.00	3,059.00	3,000.00	0.00	3,000.00	-1.9%
Materials and Supplies		4300	99,785.00	12,370.00	112,155.00	97,465.00	43,155.00	140,620.00	25.4%
Noncapitalized Equipment		4400	8,808.00	32,625.00	41,433.00	2,350.00	6,500.00	8,850.00	-78.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>124,195.00</b>	<b>75,995.00</b>	<b>200,190.00</b>	<b>102,815.00</b>	<b>49,655.00</b>	<b>152,470.00</b>	<b>-23.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,545.00	5,589.00	11,134.00	6,000.00	1,300.00	7,300.00	-34.4%
Dues and Memberships		5300	7,102.00	0.00	7,102.00	7,500.00	0.00	7,500.00	5.6%
Insurance		5400 - 5450	30,150.00	0.00	30,150.00	33,000.00	0.00	33,000.00	9.5%
Operations and Housekeeping Services		5500	44,400.00	0.00	44,400.00	46,584.00	0.00	46,584.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,500.00	0.00	42,500.00	40,000.00	0.00	40,000.00	-5.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	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	185,599.00	36,947.00	222,546.00	169,100.00	65,508.00	234,608.00	5.4%
Communications		5900	18,100.00	0.00	18,100.00	20,000.00	0.00	20,000.00	10.5%

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)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,396.00	42,536.00	375,932.00	322,184.00	66,808.00	388,992.00	3.5%
<b>CAPITAL OUTLAY</b>									
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	70,000.00	0.00	70,000.00	New
Buildings and Improvements of Buildings		6200	0.00	43,622.00	43,622.00	0.00	7,030.00	7,030.00	-83.9%
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	45,970.00	46,622.00	92,592.00	58,560.00	124,340.00	182,900.00	97.5%
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			45,970.00	90,244.00	136,214.00	128,560.00	131,370.00	259,930.00	90.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	90,000.00	90,000.00	0.00	100,059.00	100,059.00	11.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	13,987.00	13,987.00	0.00	13,987.00	13,987.00	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	12,873.00	0.00	12,873.00	12,170.00	0.00	12,170.00	-5.5%
Other Debt Service - Principal		7439	22,457.00	0.00	22,457.00	24,566.00	0.00	24,566.00	9.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,330.00	103,987.00	139,317.00	36,736.00	114,046.00	150,782.00	8.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,999.00)	2,999.00	0.00	(2,905.00)	2,905.00	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			(2,999.00)	2,999.00	0.00	(2,905.00)	2,905.00	0.00	0.0%
TOTAL, EXPENDITURES			2,496,529.00	688,295.00	3,184,824.00	2,639,211.00	780,224.00	3,419,435.00	7.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	15,004.00	0.00	15,004.00	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	30,073.00	0.00	30,073.00	New
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			0.00	0.00	0.00	45,077.00	0.00	45,077.00	New
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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									

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 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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(155,859.00)	155,859.00	0.00	(157,097.00)	157,097.00	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			(155,859.00)	155,859.00	0.00	(157,097.00)	157,097.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(155,859.00)	155,859.00	0.00	(202,174.00)	157,097.00	(45,077.00)	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	2,313,125.00	0.00	2,313,125.00	2,286,111.00	0.00	2,286,111.00	-1.2%
2) Federal Revenue		8100-8299	0.00	65,445.00	65,445.00	0.00	111,310.00	111,310.00	70.1%
3) Other State Revenue		8300-8599	38,718.00	361,326.00	400,044.00	37,376.00	355,263.00	392,639.00	-1.9%
4) Other Local Revenue		8600-8799	760,078.00	44,754.00	804,832.00	730,212.00	45,523.00	775,735.00	-3.6%
5) TOTAL, REVENUES			3,111,921.00	471,525.00	3,583,446.00	3,053,699.00	512,096.00	3,565,795.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	1,245,217.00	440,225.00	1,685,442.00	1,312,236.00	522,515.00	1,834,751.00	8.9%
2) Instruction - Related Services		2000-2999	513,137.00	38,119.00	551,256.00	539,503.00	39,151.00	578,654.00	5.0%
3) Pupil Services		3000-3999	149,108.00	41,294.00	190,402.00	151,187.00	76,400.00	227,587.00	19.5%
4) Ancillary Services		4000-4999	2,300.00	0.00	2,300.00	1,500.00	0.00	1,500.00	-34.8%
5) Community Services		5000-5999	100.00	0.00	100.00	0.00	0.00	0.00	-100.0%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	151,012.00	6,443.00	157,455.00	157,094.00	6,477.00	163,571.00	3.9%
8) Plant Services		8000-8999	400,325.00	58,227.00	458,552.00	440,955.00	21,635.00	462,590.00	0.9%
9) Other Outgo		9000-9999	35,330.00	103,987.00	139,317.00	36,736.00	114,046.00	150,782.00	8.2%
10) TOTAL, EXPENDITURES			2,496,529.00	688,295.00	3,184,824.00	2,639,211.00	780,224.00	3,419,435.00	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			615,392.00	(216,770.00)	398,622.00	414,488.00	(268,128.00)	146,360.00	-63.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	45,077.00	0.00	45,077.00	New
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	(155,859.00)	155,859.00	0.00	(157,097.00)	157,097.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(155,859.00)	155,859.00	0.00	(202,174.00)	157,097.00	(45,077.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			459,533.00	(60,911.00)	398,622.00	212,314.00	(111,031.00)	101,283.00	-74.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,888,682.00	570,377.00	2,459,059.00	2,301,532.00	509,466.00	2,810,998.00	14.3%
b) Audit Adjustments		9793	(46,683.00)	0.00	(46,683.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,841,999.00	570,377.00	2,412,376.00	2,301,532.00	509,466.00	2,810,998.00	16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,841,999.00	570,377.00	2,412,376.00	2,301,532.00	509,466.00	2,810,998.00	16.5%
2) Ending Balance, June 30 (E + F1e)			2,301,532.00	509,466.00	2,810,998.00	2,513,846.00	398,435.00	2,912,281.00	3.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
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	509,466.00	509,466.00	0.00	398,435.00	398,435.00	-21.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	291,720.00	0.00	291,720.00	291,720.00	0.00	291,720.00	0.0%
Charter Oversight	0000	9780	291,720.00		291,720.00			0.00	
Charter Oversight	0000	9780			0.00	291,720.00		291,720.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	636,965.00	0.00	636,965.00	692,902.00	0.00	692,902.00	8.8%
Unassigned/Unappropriated Amount		9790	1,368,347.00	0.00	1,368,347.00	1,529,224.00	0.00	1,529,224.00	11.8%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00	5,000.00
6266	Educator Effectiveness, FY 2021-22	27,432.00	20,168.00
6300	Lottery : Instructional Materials	39,369.00	51,873.00
6547	Special Education Early Intervention Preschool Grant	44,787.00	50,465.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	42,816.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	23,087.00	18,854.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	76,400.00	0.00
7435	Learning Recovery Emergency Block Grant	162,852.00	162,852.00
7810	Other Restricted State	41,408.00	41,408.00
9010	Other Restricted Local	46,315.00	47,815.00
Total, Restricted Balance		509,466.00	398,435.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	5,190.00	5,190.00	0.0%
5) TOTAL, REVENUES			5,190.00	5,190.00	0.0%
<b>B. EXPENDITURES</b>					
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	3,000.00	3,093.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	1,619.00	1,669.00	3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,619.00	4,762.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			571.00	428.00	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			571.00	428.00	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,007.00	18,578.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007.00	18,578.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007.00	18,578.00	3.2%
2) Ending Balance, June 30 (E + F1e)			18,578.00	19,006.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,578.00	19,006.00	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,007.04		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,007.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			18,007.04		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Local Revenue		8699	5,190.00	5,190.00	0.0%
<b>TOTAL, REVENUES</b>			5,190.00	5,190.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	3,000.00	3,093.00	3.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,000.00	3,093.00	3.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,619.00	1,669.00	3.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,619.00	1,669.00	3.1%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,619.00	4,762.00	6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	5,190.00	5,190.00	0.0%
5) TOTAL, REVENUES			5,190.00	5,190.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,619.00	4,762.00	3.1%
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			4,619.00	4,762.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			571.00	428.00	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			571.00	428.00	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,007.00	18,578.00	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007.00	18,578.00	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007.00	18,578.00	3.2%
2) Ending Balance, June 30 (E + F1e)			18,578.00	19,006.00	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,578.00	19,006.00	2.3%
c) Committed					

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
8210	Student Activity Funds	18,578.00	19,006.00
Total, Restricted Balance		18,578.00	19,006.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	118,655.00	85,000.00	-28.4%
4) Other Local Revenue		8600-8799	65,690.00	65,690.00	0.0%
5) TOTAL, REVENUES			184,345.00	150,690.00	-18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	84,717.00	86,401.00	2.0%
2) Classified Salaries		2000-2999	16,197.00	15,800.00	-2.5%
3) Employee Benefits		3000-3999	56,926.00	62,384.00	9.6%
4) Books and Supplies		4000-4999	4,935.00	5,567.00	12.8%
5) Services and Other Operating Expenditures		5000-5999	3,250.00	3,350.00	3.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,025.00	173,502.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,320.00	(22,812.00)	-224.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,004.00	New
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	15,004.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,320.00	(7,808.00)	-142.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259.00	20,114.00	790.4%
b) Audit Adjustments		9793	(465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,794.00	20,114.00	1,021.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794.00	20,114.00	1,021.2%
2) Ending Balance, June 30 (E + F1e)			20,114.00	12,306.00	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,114.00	12,306.00	-38.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,755.52		
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			24,755.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			24,755.52		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	106,349.00	85,000.00	-20.1%
All Other State Revenue	All Other	8590	12,306.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			118,655.00	85,000.00	-28.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	690.00	690.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	65,000.00	65,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,690.00	65,690.00	0.0%
TOTAL, REVENUES			184,345.00	150,690.00	-18.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	84,717.00	86,401.00	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			84,717.00	86,401.00	2.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	16,197.00	15,800.00	-2.5%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			16,197.00	15,800.00	-2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25.00	0.00	-100.0%
PERS		3201-3202	20,890.00	23,820.00	14.0%
OASDI/Medicare/Alternative		3301-3302	8,163.00	8,426.00	3.2%
Health and Welfare Benefits		3401-3402	18,413.00	18,908.00	2.7%
Unemployment Insurance		3501-3502	54.00	55.00	1.9%
Workers' Compensation		3601-3602	3,132.00	3,216.00	2.7%
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	6,249.00	7,959.00	27.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			56,926.00	62,384.00	9.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,935.00	5,567.00	12.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,935.00	5,567.00	12.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	3,250.00	3,350.00	3.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,250.00	3,350.00	3.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			166,025.00	173,502.00	4.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	15,004.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	15,004.00	New



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	15,004.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
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	118,655.00	85,000.00	-28.4%
4) Other Local Revenue		8600-8799	65,690.00	65,690.00	0.0%
5) TOTAL, REVENUES			184,345.00	150,690.00	-18.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		165,525.00	172,987.00	4.5%
2) Instruction - Related Services	2000-2999		500.00	515.00	3.0%
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			166,025.00	173,502.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,320.00	(22,812.00)	-224.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,004.00	New
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	15,004.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,320.00	(7,808.00)	-142.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259.00	20,114.00	790.4%
b) Audit Adjustments		9793	(465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,794.00	20,114.00	1,021.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794.00	20,114.00	1,021.2%
2) Ending Balance, June 30 (E + F1e)			20,114.00	12,306.00	-38.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,114.00	12,306.00	-38.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
6130	Child Development: Center-Based Reserve Account	7,808.00	0.00
7810	Other Restricted State	12,306.00	12,306.00
Total, Restricted Balance		20,114.00	12,306.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,585.00	85,000.00	-11.1%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	1,787.00	1,797.00	0.6%
5) TOTAL, REVENUES			177,372.00	166,797.00	-6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,415.00	44,751.00	10.7%
3) Employee Benefits		3000-3999	26,835.00	30,984.00	15.5%
4) Books and Supplies		4000-4999	131,705.00	135,787.00	3.1%
5) Services and Other Operating Expenditures		5000-5999	10,196.00	10,496.00	2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			209,151.00	222,018.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,779.00)	(55,221.00)	73.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,073.00	New
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	30,073.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,779.00)	(25,148.00)	-20.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,041.00	46,996.00	-41.3%
b) Audit Adjustments		9793	(1,266.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,775.00	46,996.00	-40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,775.00	46,996.00	-40.3%
2) Ending Balance, June 30 (E + F1e)			46,996.00	21,848.00	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,747.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,998.21	21,848.00	-50.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	216.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	250.00		
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	2,747.79		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,214.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			3,214.04		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	95,585.00	85,000.00	-11.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			95,585.00	85,000.00	-11.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	80,000.00	80,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,190.00	1,200.00	0.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	597.00	597.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,787.00	1,797.00	0.6%
TOTAL, REVENUES			177,372.00	166,797.00	-6.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	40,415.00	44,751.00	10.7%
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			40,415.00	44,751.00	10.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,072.00	11,376.00	12.9%
OASDI/Medicare/Alternative		3301-3302	3,007.00	3,499.00	16.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	12,282.00	13,768.00	12.1%
Unemployment Insurance		3501-3502	22.00	23.00	4.5%
Workers' Compensation		3601-3602	1,191.00	1,335.00	12.1%
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	261.00	983.00	276.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,835.00</b>	<b>30,984.00</b>	<b>15.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,500.00	11,856.00	3.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	120,205.00	123,931.00	3.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>131,705.00</b>	<b>135,787.00</b>	<b>3.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	200.00	206.00	3.0%
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	480.00	495.00	3.1%
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	9,516.00	9,795.00	2.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,196.00</b>	<b>10,496.00</b>	<b>2.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>209,151.00</b>	<b>222,018.00</b>	<b>6.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	30,073.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>30,073.00</b>	<b>New</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	30,073.00	New

Description	Function Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,585.00	85,000.00	-11.1%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.0%
4) Other Local Revenue		8600-8799	1,787.00	1,797.00	0.6%
5) TOTAL, REVENUES			177,372.00	166,797.00	-6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		209,151.00	222,018.00	6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			209,151.00	222,018.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,779.00)	(55,221.00)	73.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	30,073.00	New
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	30,073.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,779.00)	(25,148.00)	-20.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,041.00	46,996.00	-41.3%
b) Audit Adjustments		9793	(1,266.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,775.00	46,996.00	-40.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,775.00	46,996.00	-40.3%
2) Ending Balance, June 30 (E + F1e)			46,996.00	21,848.00	-53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,747.79	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,998.21	21,848.00	-50.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	22,150.21	0.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	21,848.00	21,848.00
Total, Restricted Balance		43,998.21	21,848.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	11,431.00	11,431.00	0.0%
5) TOTAL, REVENUES			11,431.00	11,431.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,431.00	11,431.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,431.00	11,431.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,864.00	40,691.00	31.8%
b) Audit Adjustments		9793	(1,604.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			29,260.00	40,691.00	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,260.00	40,691.00	39.1%
2) Ending Balance, June 30 (E + F1e)			40,691.00	52,122.00	28.1%
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	40,691.00	52,122.00	28.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,523.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			41,523.13		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			41,523.13		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00 0.0%
Other Subventions/In-Lieu Taxes			8576	0.00	0.00 0.0%
All Other State Revenue			8590	0.00	0.00 0.0%
TOTAL, OTHER STATE REVENUE				0.00	0.00 0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00 0.0%
Unsecured Roll			8616	0.00	0.00 0.0%
Prior Years' Taxes			8617	0.00	0.00 0.0%
Supplemental Taxes			8618	0.00	0.00 0.0%
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00 0.0%
Other			8622	0.00	0.00 0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00 0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00 0.0%
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00 0.0%
Interest			8660	931.00	931.00 0.0%
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00 0.0%
Fees and Contracts					
Mitigation/Developer Fees			8681	10,500.00	10,500.00 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				11,431.00	11,431.00 0.0%
TOTAL, REVENUES				11,431.00	11,431.00 0.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00 0.0%
TOTAL, CERTIFICATED SALARIES				0.00	0.00 0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00 0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	11,431.00	11,431.00	0.0%
5) TOTAL, REVENUES			11,431.00	11,431.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			11,431.00	11,431.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,431.00	11,431.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,864.00	40,691.00	31.8%
b) Audit Adjustments		9793	(1,604.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			29,260.00	40,691.00	39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,260.00	40,691.00	39.1%
2) Ending Balance, June 30 (E + F1e)			40,691.00	52,122.00	28.1%
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	40,691.00	52,122.00	28.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Estimated Actuals	2024-25 Budget
9010	Other Restricted Local	40,691.00	52,122.00
Total, Restricted Balance		40,691.00	52,122.00

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE 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	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1.00	1.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	1.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22.00	23.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22.00	23.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22.00	23.00	4.5%
2) Ending Balance, June 30 (E + F1e)			23.00	24.00	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	23.00	24.00	4.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		



Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			22.09		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			22.09		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	1.00	1.00	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			1.00	1.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24		2024-25 Budget	Percent Difference
			Estimated	Actuals		
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%
<b>BOOKS AND SUPPLIES</b>						
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
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%
<b>CAPITAL OUTLAY</b>						
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
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%
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
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%
<b>INTERFUND TRANSFERS OUT</b>						
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%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets		8953		0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs		8965		0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971		0.00	0.00	0.0%
Proceeds from Leases		8972		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	1.00	1.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1.00	1.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	1.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22.00	23.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22.00	23.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22.00	23.00	4.5%
2) Ending Balance, June 30 (E + F1e)			23.00	24.00	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23.00	24.00	4.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	173.67	173.67	182.52	173.67	173.67	178.69
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	173.67	173.67	182.52	173.67	173.67	178.69
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	1.04	1.04	1.04	1.04	1.04	1.04
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.04	1.04	1.04	1.04	1.04	1.04
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	174.71	174.71	183.56	174.71	174.71	179.73
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF: JUNE							
A. BEGINNING CASH			2,569,641.00	2,519,856.00	2,446,259.00	2,636,886.00	2,564,379.00	2,521,273.00	2,513,137.00	2,387,433.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		84,806.00	84,806.00	295,016.00	152,651.00	152,651.00	295,016.00	152,651.00	152,651.00
Property Taxes	8020-8079		0.00	40.00	0.00	0.00	0.00	29,436.00	95,758.00	158,874.00
Miscellaneous Funds	8080-8099		0.00	(11,929.00)	(28,982.00)	(12,881.00)	0.00	(106,221.00)	(143,913.00)	(50,651.00)
Federal Revenue	8100-8299		0.00	2,242.00	0.00	2,332.00	8,320.00	3,871.00	12,433.00	6,242.00
Other State Revenue	8300-8599		(4.00)	15,014.00	9,356.00	54,223.00	29,299.00	40,267.00	(7,949.00)	22,752.00
Other Local Revenue	8600-8799		2,135.00	4,171.00	106,332.00	2,721.00	6,550.00	4,442.00	61,065.00	52,676.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			86,937.00	94,344.00	381,722.00	199,046.00	196,820.00	266,811.00	170,045.00	342,544.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,697.00	74,967.00	82,139.00	75,389.00	87,032.00	94,444.00	77,373.00	77,999.00
Classified Salaries	2000-2999		32,702.00	51,873.00	54,265.00	55,855.00	73,548.00	68,436.00	65,811.00	56,166.00
Employee Benefits	3000-3999		24,898.00	69,740.00	71,276.00	69,936.00	74,548.00	77,027.00	69,248.00	71,883.00
Books and Supplies	4000-4999		3,115.00	17,437.00	21,246.00	12,839.00	8,737.00	6,817.00	14,789.00	10,638.00
Services	5000-5999		57,008.00	30,159.00	33,744.00	24,804.00	13,975.00	19,264.00	28,223.00	34,339.00
Capital Outlay	6000-6999		11,354.00	14,863.00	8,800.00	8,850.00	11,247.00	2,009.00	4,781.00	0.00
Other Outgo	7000-7499		0.00	24,716.00	0.00	28,428.00	0.00	1,217.00	22,205.00	24,716.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			147,774.00	283,755.00	271,470.00	276,101.00	269,087.00	269,214.00	282,430.00	275,741.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(394.00)	(13.00)	(135.00)	(100.00)	(6.00)	30,001.00	0.00	(3.00)	0.00
Accounts Receivable	9200-9299	339,279.00	11,065.00	116,454.00	86,317.00	5,364.00	(696.00)	0.00	2,695.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	5,576,273.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		5,915,158.72	11,052.00	116,319.00	86,217.00	5,358.00	29,305.00	0.00	2,692.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(179,446.00)	0.00	505.00	5,842.00	810.00	144.00	5,733.00	16,011.00	(936.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	(5,494,355.59)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		(5,673,801.59)	0.00	505.00	5,842.00	810.00	144.00	5,733.00	16,011.00	(936.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		11,588,960.31	11,052.00	115,814.00	80,375.00	4,548.00	29,161.00	(5,733.00)	(13,319.00)	936.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(49,785.00)	(73,597.00)	190,627.00	(72,507.00)	(43,106.00)	(8,136.00)	(125,704.00)	67,739.00
<b>F. ENDING CASH (A + E)</b>			2,519,856.00	2,446,259.00	2,636,886.00	2,564,379.00	2,521,273.00	2,513,137.00	2,387,433.00	2,455,172.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		2,455,172.00	2,612,042.00	2,675,298.00	2,599,371.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,016.00	152,651.00	152,651.00	268,938.00	0.00		2,239,504.00	2,239,504.00
Property Taxes	8020-8079	60,234.00	45,273.00	44,586.00	249,020.00	0.00		683,221.00	683,221.00
Miscellaneous Funds	8080-8099	(70,840.00)	(11,252.00)	(100,682.00)	(99,263.00)	0.00		(636,614.00)	(636,614.00)
Federal Revenue	8100-8299	4,529.00	4,553.00	7,638.00	27,777.00	31,373.00		111,310.00	111,310.00
Other State Revenue	8300-8599	48,419.00	64,443.00	54,899.00	22,424.00	39,496.00		392,639.00	392,639.00
Other Local Revenue	8600-8799	153,929.00	89,976.00	89,911.00	118,020.00	83,807.00		775,735.00	775,735.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		491,287.00	345,644.00	249,003.00	586,916.00	154,676.00	0.00	3,565,795.00	3,565,795.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	78,305.00	78,061.00	79,812.00	92,628.00	779.00		917,625.00	917,625.00
Classified Salaries	2000-2999	56,230.00	58,228.00	56,334.00	61,758.00	6,116.00		697,322.00	697,322.00
Employee Benefits	3000-3999	70,233.00	75,195.00	71,539.00	103,214.00	3,577.00		852,314.00	852,314.00
Books and Supplies	4000-4999	16,324.00	7,705.00	14,137.00	10,433.00	8,253.00		152,470.00	152,470.00
Services	5000-5999	29,942.00	15,846.00	38,055.00	42,326.00	21,307.00		388,992.00	388,992.00
Capital Outlay	6000-6999	87,012.00	29,931.00	49,269.00	31,814.00	0.00		259,930.00	259,930.00
Other Outgo	7000-7499	1,472.00	16,358.00	15,401.00	16,269.00	0.00		150,782.00	150,782.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	45,077.00	0.00		45,077.00	45,077.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		339,518.00	281,324.00	324,547.00	403,519.00	40,032.00	0.00	3,464,512.00	3,464,512.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	5,000.00	(4.00)	0.00	(35,134.00)	0.00		(394.00)	
Accounts Receivable	9200-9299	424.00	3,404.00	0.00	(210,567.00)	324,819.00		339,279.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	5,576,274.00		5,576,274.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		5,424.00	3,400.00	0.00	(245,701.00)	5,901,093.00	0.00	5,915,159.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	323.00	4,464.00	383.00	(31,689.00)	177,856.00		179,446.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	5,494,356.00		5,494,356.00	
SUBTOTAL		323.00	4,464.00	383.00	(31,689.00)	5,672,212.00	0.00	5,673,802.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		5,101.00	(1,064.00)	(383.00)	(214,012.00)	228,881.00	0.00	241,357.00	
E. NET INCREASE/DECREASE (B - C + D)		156,870.00	63,256.00	(75,927.00)	(30,615.00)	343,525.00	0.00	342,640.00	101,283.00
F. ENDING CASH (A + E)		2,612,042.00	2,675,298.00	2,599,371.00	2,568,756.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,912,281.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,568,756.00	2,525,856.00	2,501,400.00	2,725,217.00	2,646,395.00	2,566,003.00	2,545,206.00	2,410,327.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		84,806.00	84,806.00	295,016.00	152,651.00	152,651.00	295,016.00	152,651.00	152,651.00
Property Taxes	8020-8079			40.00				29,436.00	95,758.00	158,874.00
Miscellaneous Funds	8080-8099			(11,929.00)	(29,004.00)	(12,891.00)		(106,303.00)	(144,024.00)	(50,675.00)
Federal Revenue	8100-8299			1,033.00		1,075.00	4,386.00	1,785.00	5,731.00	5,572.00
Other State Revenue	8300-8599			15,012.00	7,649.00	46,522.00	23,955.00	32,923.00	(6,499.00)	21,338.00
Other Local Revenue	8600-8799		2,135.00	4,171.00	106,332.00	2,721.00	6,550.00	4,442.00	61,065.00	52,676.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			86,941.00	93,133.00	379,993.00	190,078.00	187,542.00	257,299.00	164,682.00	340,436.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,921.00	75,863.00	83,121.00	76,290.00	88,072.00	95,573.00	78,298.00	78,932.00
Classified Salaries	2000-2999		32,851.00	52,109.00	54,512.00	56,108.00	73,837.00	68,747.00	66,040.00	56,421.00
Employee Benefits	3000-3999		25,116.00	70,308.00	71,857.00	70,506.00	75,158.00	77,659.00	69,803.00	72,461.00
Books and Supplies	4000-4999		3,162.00	17,703.00	21,570.00	13,035.00	8,870.00	6,921.00	15,015.00	10,679.00
Services	5000-5999		58,413.00	30,902.00	34,575.00	25,415.00	14,319.00	19,739.00	28,918.00	35,382.00
Capital Outlay	6000-6999		7,016.00	9,184.00	5,437.00	5,469.00	6,949.00	1,241.00	2,954.00	
Other Outgo	7000-7499			25,489.00		29,317.00		1,255.00	22,900.00	25,489.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			145,479.00	281,558.00	271,072.00	276,140.00	267,205.00	271,135.00	283,928.00	279,364.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	479,495.00	15,638.00	164,582.00	121,990.00	7,581.00	(983.00)		3,808.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	5,576,274.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		6,055,769.00	15,638.00	164,582.00	121,990.00	7,581.00	(983.00)	0.00	3,808.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	217,887.00		613.00	7,094.00	341.00	(254.00)	6,961.00	19,441.00	(2,636.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	5,494,356.00								
SUBTOTAL		5,712,243.00	0.00	613.00	7,094.00	341.00	(254.00)	6,961.00	19,441.00	(2,636.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		343,526.00	15,638.00	163,969.00	114,896.00	7,240.00	(729.00)	(6,961.00)	(15,633.00)	2,636.00
E. NET INCREASE/DECREASE (B - C + D)			(42,900.00)	(24,456.00)	223,817.00	(78,822.00)	(80,392.00)	(20,797.00)	(134,879.00)	63,708.00
F. ENDING CASH (A + E)			2,525,856.00	2,501,400.00	2,725,217.00	2,646,395.00	2,566,003.00	2,545,206.00	2,410,327.00	2,474,035.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		2,474,035.00	2,650,982.00	2,699,088.00	2,630,258.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,016.00	152,651.00	152,651.00	308,400.00			2,278,966.00	2,278,966.00
Property Taxes	8020-8079	60,234.00	45,273.00	44,586.00	249,020.00			683,221.00	683,221.00
Miscellaneous Funds	8080-8099	(70,879.00)	(11,261.00)	(100,760.00)	(99,379.00)			(637,105.00)	(637,105.00)
Federal Revenue	8100-8299	4,244.00	2,099.00	4,599.00	14,889.00	5,897.00		51,310.00	51,310.00
Other State Revenue	8300-8599	43,236.00	52,689.00	44,886.00	17,699.00	21,615.00		321,025.00	321,025.00
Other Local Revenue	8600-8799	153,929.00	79,976.00	89,911.00	118,020.00	93,807.00		775,735.00	775,735.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		485,780.00	321,427.00	235,873.00	608,649.00	121,319.00	0.00	3,473,152.00	3,473,152.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	79,241.00	78,995.00	80,767.00	93,383.00	1,143.00		928,599.00	928,599.00
Classified Salaries	2000-2999	56,485.00	58,493.00	56,590.00	65,045.00	3,252.00		700,490.00	700,490.00
Employee Benefits	3000-3999	70,797.00	75,802.00	72,119.00	106,621.00	1,584.00		859,791.00	859,791.00
Books and Supplies	4000-4999	16,573.00	7,823.00	14,353.00	14,623.00	4,471.00		154,798.00	154,798.00
Services	5000-5999	30,877.00	16,236.00	34,993.00	43,193.00	25,612.00		398,574.00	398,574.00
Capital Outlay	6000-6999	53,764.00	18,494.00	30,443.00	19,658.00			160,609.00	160,609.00
Other Outgo	7000-7499	1,518.00	16,869.00	15,401.00	17,259.00			155,497.00	155,497.00
Interfund Transfers Out	7600-7629				45,960.00			45,960.00	45,960.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		309,255.00	272,712.00	304,666.00	405,742.00	36,062.00	0.00	3,404,318.00	3,404,318.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	600.00	4,811.00		(207,589.00)	369,057.00		479,495.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380					5,576,274.00		5,576,274.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		600.00	4,811.00	0.00	(207,589.00)	5,945,331.00	0.00	6,055,769.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	178.00	5,420.00	37.00	(51,331.00)	232,023.00		217,887.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690					5,494,356.00		5,494,356.00	
SUBTOTAL		178.00	5,420.00	37.00	(51,331.00)	5,726,379.00	0.00	5,712,243.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		422.00	(609.00)	(37.00)	(156,258.00)	218,952.00	0.00	343,526.00	
E. NET INCREASE/DECREASE (B - C + D)		176,947.00	48,106.00	(68,830.00)	46,649.00	304,209.00	0.00	412,360.00	68,834.00
F. ENDING CASH (A + E)		2,650,982.00	2,699,088.00	2,630,258.00	2,676,907.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,981,116.00	



**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 31,280.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,301,891.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.36%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 63,005.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,800.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,017.86
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	70,822.86
9. Carry-Forward Adjustment (Part IV, Line F)	4,524.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	75,347.22
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,673,820.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	551,256.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	155,402.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,300.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	100.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	79,650.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	363,942.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,619.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	166,025.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	88,946.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,098,060.14
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	2.29%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	2.43%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	70,822.86
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.14%) times Part III, Line B19); zero if negative	4,524.37
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.14%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.14%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	4,524.37
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	4,524.37

Approved indirect cost rate: 2.14%  
Highest rate used in any program: 2.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	106,751.00	2,284.00	2.14%
01	3010	22,376.00	478.00	2.14%
01	4035	1,970.00	42.00	2.13%
01	6266	6,792.00	145.00	2.13%
01	6770	5,007.00	50.00	1.00%

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,286,111.00	1.70%	2,325,082.00	1.63%	2,362,993.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	37,376.00	0.00%	37,376.00	0.00%	37,376.00
4. Other Local Revenues	8600-8799	730,212.00	0.00%	730,212.00	0.00%	730,212.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(157,097.00)	0.00%	(157,097.00)	0.00%	(157,097.00)
6. Total (Sum lines A1 thru A5c)		2,896,602.00	1.35%	2,935,573.00	1.29%	2,973,484.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				847,221.00		905,366.00
b. Step & Column Adjustment				7,068.00		6,428.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				51,077.00		4,798.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	847,221.00	6.86%	905,366.00	1.24%	916,592.00
2. Classified Salaries						
a. Base Salaries				531,160.00		544,222.00
b. Step & Column Adjustment				8,956.00		178.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,106.00		1,135.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	531,160.00	2.46%	544,222.00	0.24%	545,535.00
3. Employee Benefits	3000-3999	673,440.00	4.33%	702,604.00	0.82%	708,342.00
4. Books and Supplies	4000-4999	102,815.00	19.53%	122,893.00	2.87%	126,420.00
5. Services and Other Operating Expenditures	5000-5999	322,184.00	7.24%	345,518.00	8.48%	374,830.00
6. Capital Outlay	6000-6999	128,560.00	14.53%	147,237.00	2.87%	151,463.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,736.00	3.96%	38,189.00	-3.85%	36,720.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,905.00)	-11.12%	(2,582.00)	0.00%	(2,582.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,077.00	1.96%	45,960.00	2.71%	47,205.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,684,288.00	6.15%	2,849,407.00	1.93%	2,904,525.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		212,314.00		86,166.00		68,959.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,301,532.00		2,513,846.00		2,600,012.00
2. Ending Fund Balance (Sum lines C and D1)		2,513,846.00		2,600,012.00		2,668,971.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	291,720.00		291,720.00		291,720.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	692,902.00		680,864.00		689,161.00
2. Unassigned/Unappropriated	9790	1,529,224.00		1,627,428.00		1,688,090.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,513,846.00		2,600,012.00		2,668,971.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	692,902.00		680,864.00		689,161.00
c. Unassigned/Unappropriated	9790	1,529,224.00		1,627,428.00		1,688,090.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,222,126.00		2,308,292.00		2,377,251.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Adjustments in 25-26 and 26-27 are due to moving certificated staff from restricted to unrestricted with the removal of one-time restricted funds. B2d: Adjustment in 25-26 due to moving classified staff from restricted to unrestricted with the removal of one-time restricted funds. Adjustment in 26-27 is due to an increase in substitute salaries.						

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	111,310.00	-53.90%	51,310.00	0.00%	51,310.00
3. Other State Revenues	8300-8599	355,263.00	-20.16%	283,649.00	2.48%	290,690.00
4. Other Local Revenues	8600-8799	45,523.00	0.00%	45,523.00	0.00%	45,523.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	157,097.00	0.00%	157,097.00	0.00%	157,097.00
6. Total (Sum lines A1 thru A5c)		669,193.00	-19.67%	537,579.00	1.31%	544,620.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				70,404.00		23,233.00
b. Step & Column Adjustment				137.00		123.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(47,308.00)		(123.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,404.00	-67.00%	23,233.00	0.00%	23,233.00
2. Classified Salaries						
a. Base Salaries				166,162.00		156,268.00
b. Step & Column Adjustment				178.00		116.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,072.00)		304.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	166,162.00	-5.95%	156,268.00	0.27%	156,688.00
3. Employee Benefits	3000-3999	178,874.00	-12.12%	157,187.00	0.47%	157,929.00
4. Books and Supplies	4000-4999	49,655.00	-35.75%	31,905.00	-2.10%	31,234.00
5. Services and Other Operating Expenditures	5000-5999	66,808.00	-20.58%	53,056.00	-33.69%	35,184.00
6. Capital Outlay	6000-6999	131,370.00	-89.82%	13,372.00	2.87%	13,756.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	114,046.00	2.86%	117,308.00	2.87%	120,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,905.00	-11.12%	2,582.00	0.00%	2,582.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		780,224.00	-28.88%	554,911.00	-2.46%	541,280.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(111,031.00)		(17,332.00)		3,340.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		509,466.00		398,435.00		381,103.00
2. Ending Fund Balance (Sum lines C and D1)		398,435.00		381,103.00		384,443.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	398,435.00		381,103.00		384,443.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		398,435.00		381,103.00		384,443.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: Adjustments in 25-26 and 26-27 are due to moving certificated staff from restricted to unrestricted with the removal of one-time restricted funds. B2d: Adjustment in 25-26 due to moving classified staff from restricted to unrestricted with the removal of one-time restricted funds. Adjustment in 26-27 is due to an increase in substitute salaries.						



Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,286,111.00	1.70%	2,325,082.00	1.63%	2,362,993.00
2. Federal Revenues	8100-8299	111,310.00	-53.90%	51,310.00	0.00%	51,310.00
3. Other State Revenues	8300-8599	392,639.00	-18.24%	321,025.00	2.19%	328,066.00
4. Other Local Revenues	8600-8799	775,735.00	0.00%	775,735.00	0.00%	775,735.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,565,795.00	-2.60%	3,473,152.00	1.29%	3,518,104.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				917,625.00		928,599.00
b. Step & Column Adjustment				7,205.00		6,551.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,769.00		4,675.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	917,625.00	1.20%	928,599.00	1.21%	939,825.00
2. Classified Salaries						
a. Base Salaries				697,322.00		700,490.00
b. Step & Column Adjustment				9,134.00		294.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,966.00)		1,439.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	697,322.00	0.45%	700,490.00	0.25%	702,223.00
3. Employee Benefits	3000-3999	852,314.00	0.88%	859,791.00	0.75%	866,271.00
4. Books and Supplies	4000-4999	152,470.00	1.53%	154,798.00	1.84%	157,654.00
5. Services and Other Operating Expenditures	5000-5999	388,992.00	2.46%	398,574.00	2.87%	410,014.00
6. Capital Outlay	6000-6999	259,930.00	-38.21%	160,609.00	2.87%	165,219.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	150,782.00	3.13%	155,497.00	1.22%	157,394.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,077.00	1.96%	45,960.00	2.71%	47,205.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,464,512.00	-1.74%	3,404,318.00	1.22%	3,445,805.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		101,283.00		68,834.00		72,299.00

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,810,998.00		2,912,281.00		2,981,115.00
2. Ending Fund Balance (Sum lines C and D1)		2,912,281.00		2,981,115.00		3,053,414.00
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	398,435.00		381,103.00		384,443.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	291,720.00		291,720.00		291,720.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	692,902.00		680,864.00		689,161.00
2. Unassigned/Unappropriated	9790	1,529,224.00		1,627,428.00		1,688,090.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,912,281.00		2,981,115.00		3,053,414.00
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	692,902.00		680,864.00		689,161.00
c. Unassigned/Unappropriated	9790	1,529,224.00		1,627,428.00		1,688,090.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,222,126.00		2,308,292.00		2,377,251.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		64.14%		67.80%		68.99%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2024-25 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:  1. Enter the name(s) of the SELPA(s):  <hr/>						
2. Special education pass-through funds  (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		173.67		173.67		173.67
3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)						
		3,464,512.00		3,404,318.00		3,445,805.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		3,464,512.00		3,404,318.00		3,445,805.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		173,225.60		170,215.90		172,290.25
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		173,225.60		170,215.90		172,290.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	874,029.00	301	0.00	303	874,029.00	305	0.00		307	874,029.00	309
2000 - Classified Salaries	678,988.00	311	18,737.00	313	660,251.00	315	145,842.00		317	514,409.00	319
3000 - Employee Benefits	780,154.00	321	10,470.00	323	769,684.00	325	66,480.00		327	703,204.00	329
4000 - Books, Supplies Equip Replace. (6500)	200,190.00	331	1,500.00	333	198,690.00	335	27,979.00		337	170,711.00	339
5000 - Services . . . & 7300 - Indirect Costs	375,932.00	341	4,794.00	343	371,138.00	345	26,671.00		347	344,467.00	349
TOTAL					2,873,792.00	365			TOTAL	2,606,820.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	638,817.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	319,944.00	380
3. STRS. . . . .	3101 & 3102	159,537.00	382
4. PERS. . . . .	3201 & 3202	83,265.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	40,249.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	129,621.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	504.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	29,378.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	46,365.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		1,447,680.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		29,207.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		110,293.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		1,308,180.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		50.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		x	

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	exempt
2. Percentage spent by this district (Part II, Line 15) .....	50.18%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	2,606,820.00
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	exempt
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

Budget, July 1  
2024-25 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	917,625.00	301	0.00	303	917,625.00	305	0.00		307	917,625.00	309		
2000 - Classified Salaries	697,322.00	311	22,288.00	313	675,034.00	315	142,237.00		317	532,797.00	319		
3000 - Employee Benefits	852,314.00	321	12,435.00	323	839,879.00	325	69,082.00		327	770,797.00	329		
4000 - Books, Supplies Equip Replace. (6500)	152,470.00	331	1,500.00	333	150,970.00	335	26,290.00		337	124,680.00	339		
5000 - Services . . & 7300 - Indirect Costs	388,992.00	341	0.00	343	388,992.00	345	22,871.00		347	366,121.00	349		
TOTAL					2,972,500.00	365	TOTAL					2,712,020.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	58,057.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	1,537,675.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	34,723.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	101,472.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	1,401,480.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	51.68%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	x	

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .	51.68%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	2,712,020.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	178,705.00		23,937.00	202,642.00
2. State Lottery Revenue	8560	31,183.00		15,432.00	46,615.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		209,888.00	0.00	39,369.00	249,257.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	0.00	0.00	0.00	0.00
4. Books and Supplies	4000-4999	0.00	0.00	0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00	0.00		0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	209,888.00	0.00	39,369.00	249,257.00
<b>D. COMMENTS:</b>					

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

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



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,184,824.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	65,445.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	100.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	124,592.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	35,330.00
4. Other Transfers Out	All	9200	7200-7299	13,987.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	29,207.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				203,216.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439  minus 8000-8699	31,779.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)				
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,947,942.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				174.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,873.34

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,627,459.94	14,298.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,627,459.94	14,298.32
B. Required effort (Line A.2 times 90%)	2,364,713.95	12,868.49
C. Current year expenditures (Line I.E and Line II.B)	2,947,942.00	16,873.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	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):	173.67	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</b>	

**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	175	180		
Charter School				
<b>Total ADA</b>	<b>175</b>	<b>180</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	174	183		
Charter School				
<b>Total ADA</b>	<b>174</b>	<b>183</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	183	183		
Charter School		0		
<b>Total ADA</b>	<b>183</b>	<b>183</b>	<b>0.3%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	179			
Charter School	0			
<b>Total ADA</b>	<b>179</b>			

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**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CALPADS Actual		
Third Prior Year (2021-22)				
District Regular	184	184		
Charter School				
<b>Total Enrollment</b>	<b>184</b>	<b>184</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2022-23)				
District Regular	190	192		
Charter School				
<b>Total Enrollment</b>	<b>190</b>	<b>192</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2023-24)				
District Regular	183	182		
Charter School				
<b>Total Enrollment</b>	<b>183</b>	<b>182</b>	<b>0.5%</b>	<b>Met</b>
Budget Year (2024-25)				
District Regular	188			
Charter School				
<b>Total Enrollment</b>	<b>188</b>			

**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	174	184	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>184</b>	<b>94.3%</b>
Second Prior Year (2022-23)			
District Regular	183	192	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>183</b>	<b>192</b>	<b>95.1%</b>
First Prior Year (2023-24)			
District Regular	174	182	
Charter School			
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>182</b>	<b>95.4%</b>
		Historical Average Ratio:	94.9%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>95.4%</b>

**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	174	188		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>188</b>	<b>92.4%</b>	<b>Met</b>
1st Subsequent Year (2025-26)				
District Regular	174	188		
Charter School				
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>188</b>	<b>92.6%</b>	<b>Met</b>
2nd Subsequent Year (2026-27)				
District Regular	174	188		
Charter School				
<b>Total ADA/Enrollment</b>	<b>174</b>	<b>188</b>	<b>92.6%</b>	<b>Met</b>

**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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	183.56	179.73	177.67	174.71
b. Prior Year ADA (Funded)		183.56	179.73	177.67
c. Difference (Step 1a minus Step 1b)		(3.83)	(2.06)	(2.96)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.09%)	(1.15%)	(1.67%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		2,313,125.00	2,286,111.00	2,325,082.00
b1. COLA percentage		1.07%	2.73%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		24,750.44	62,410.83	72,310.05
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.73%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(1.02%)	1.58%	1.44%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-2.02% to -0.02%</b>	<b>0.58% to 2.58%</b>	<b>0.44% to 2.44%</b>

**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)	683,221.00	683,221.00	683,221.00	683,221.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	2,948,806.00	2,922,725.00	2,962,187.00	3,000,810.00
District's Projected Change in LCFF Revenue:		(.88%)	1.35%	1.30%
<b>LCFF Revenue Standard</b>		<b>-2.02% to -0.02%</b>	<b>0.58% to 2.58%</b>	<b>0.44% to 2.44%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2021-22)	1,779,399.71	2,174,831.12
Second Prior Year (2022-23)	1,899,255.84	2,402,265.50	79.1%
First Prior Year (2023-24)	1,960,637.00	2,496,529.00	78.5%
	Historical Average Ratio:		79.8%

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>74.8% to 84.8%</b>	<b>74.8% to 84.8%</b>	<b>74.8% to 84.8%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2024-25)	2,051,821.00	2,639,211.00	77.7%
1st Subsequent Year (2025-26)	2,152,192.00	2,803,447.00	76.8%	Met
2nd Subsequent Year (2026-27)	2,170,469.00	2,857,320.00	76.0%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.02%)	1.58%	1.44%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.02% to 8.98%</b>	<b>-8.42% to 11.58%</b>	<b>-8.56% to 11.44%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.02% to 3.98%	-3.42% to 6.58%	-3.56% to 6.44%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2023-24)	65,445.00		
Budget Year (2024-25)	111,310.00	70.08%	Yes
1st Subsequent Year (2025-26)	51,310.00	(53.90%)	Yes
2nd Subsequent Year (2026-27)	51,310.00	0.00%	No

**Explanation:**  
(required if Yes)

Unearned revenue budgeted in 24-25 for a one-time ASES Rate Increase ESSER grant received in 23-24.

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

First Prior Year (2023-24)	400,044.00		
Budget Year (2024-25)	392,639.00	(1.85%)	No
1st Subsequent Year (2025-26)	321,025.00	(18.24%)	Yes
2nd Subsequent Year (2026-27)	328,066.00	2.19%	No

**Explanation:**  
(required if Yes)

In 24-25, the district received one-time Universal Pre-Kindergarten Planning and Implementation Funds, a one-time Cal SHAPE Ventilation grant, and Proposition 28 Arts and Music Block Grant Funds. These funds were removed in 25-26.

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

First Prior Year (2023-24)	804,832.00		
Budget Year (2024-25)	775,735.00	(3.62%)	No
1st Subsequent Year (2025-26)	775,735.00	0.00%	No
2nd Subsequent Year (2026-27)	775,735.00	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	200,190.00		
Budget Year (2024-25)	152,470.00	(23.84%)	Yes
1st Subsequent Year (2025-26)	154,798.00	1.53%	No
2nd Subsequent Year (2026-27)	157,654.00	1.84%	No

**Explanation:**  
(required if Yes)

In 23-24, the district is expecting to spend on Kitchen and Infrastructure, Arts, Music and Instructional Materials, prior year REAP funds, and additional supplies for the After School program. These funds were removed in 24-25.

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

First Prior Year (2023-24)	375,932.00		
Budget Year (2024-25)	388,992.00	3.47%	No
1st Subsequent Year (2025-26)	398,574.00	2.46%	No
2nd Subsequent Year (2026-27)	410,014.00	2.87%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2023-24)	1,270,321.00		
Budget Year (2024-25)	1,279,684.00	.74%	Met
1st Subsequent Year (2025-26)	1,148,070.00	(10.28%)	Not Met
2nd Subsequent Year (2026-27)	1,155,111.00	.61%	Met

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

First Prior Year (2023-24)	576,122.00		
Budget Year (2024-25)	541,462.00	(6.02%)	Met
1st Subsequent Year (2025-26)	553,372.00	2.20%	Met
2nd Subsequent Year (2026-27)	567,668.00	2.58%	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)

Unearned revenue budgeted in 24-25 for a one-time ASES Rate Increase ESSER grant received in 23-24.

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

In 24-25, the district received one-time Universal Pre-Kindergarten Planning and Implementation Funds, a one-time Cal SHAPE Ventilation grant, and Proposition 28 Arts and Music Block Grant Funds. These funds were removed in 25-26.

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	3,329,827.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	3,329,827.00	99,894.81	14,605.00	Not Met

<sup>1</sup> 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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	569,667.00	595,763.16	636,965.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	611,344.67	1,029,215.31	1,368,347.00
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)	1,181,011.67	1,624,978.47	2,005,312.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,848,330.67	2,978,815.80	3,184,824.00
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)	2,848,330.67	2,978,815.80	3,184,824.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	41.5%	54.6%	63.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>13.8%</b>	<b>18.2%</b>	<b>21.0%</b>

<sup>1</sup>Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2021-22)	330,021.12	2,188,076.48	N/A	Met
Second Prior Year (2022-23)	359,990.26	2,508,869.37	N/A	Met
First Prior Year (2023-24)	459,533.00	2,496,529.00	N/A	Met
Budget Year (2024-25) (Information only)	212,314.00	2,684,288.00		

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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	1,139,576.55	1,139,576.55	0.0%		Met
Second Prior Year (2022-23)	1,116,822.00	1,528,691.67	N/A		Met
First Prior Year (2023-24)	1,668,293.00	1,841,999.00	N/A		Met
Budget Year (2024-25) (Information only)	2,301,532.00				

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

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2024-25)	2,568,756.00	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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	174	174	174
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**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	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (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)	3,464,512.00	3,404,318.00	3,445,805.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,464,512.00	3,404,318.00	3,445,805.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	173,225.60	170,215.90	172,290.25
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.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>173,225.60</b>	<b>170,215.90</b>	<b>172,290.25</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	692,902.00	680,864.00	689,161.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,529,224.00	1,627,428.00	1,688,090.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,222,126.00	2,308,292.00	2,377,251.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	64.14%	67.80%	68.99%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>173,225.60</b>	<b>170,215.90</b>	<b>172,290.25</b>
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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2023-24)	(155,859.00)			
Budget Year (2024-25)	(157,097.00)	1,238.00	.8%	Met
1st Subsequent Year (2025-26)	(157,097.00)	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	(157,097.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	0.00	0.00	0.0%	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2023-24)	0.00			
Budget Year (2024-25)	45,077.00	45,077.00	New	Not Met
1st Subsequent Year (2025-26)	45,960.00	883.00	2.0%	Met
2nd Subsequent Year (2026-27)	47,205.00	1,245.00	2.7%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

The change in transfers out of general fund by more than the standard between 23-24 and 24-25 fiscal year is a result of a transfer from the general fund to the Child Development Fund and Cafeteria Fund due to step/column and cost increases based on the consumer price index rates.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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.

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C) Yes
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2024
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	9	Fund 01, 8011	01-0000-0-7438/7439	263,362
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:				263,362

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	35,330	36,736	38,189	36,720
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	35,330	36,736	38,189	36,720
<b>Has total annual payment increased over prior year (2023-24)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>



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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district anticipates a cost savings from its utilities cost.

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

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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)

2 For the district's OPEB:  
 a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

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	

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
5. OPEB Contributions			
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	10	10	10	10

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 12, 2024
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

No
----

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?

No
----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

	Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No

**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:

LCFF funds will be used to support the multiyear salary commitments.

Negotiations Not Settled

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

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Budget Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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7. Amount included for any tentative salary schedule increases

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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
94593	94593	94593
93.3%	93.3%	93.3%
15.0%	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:

--	--	--

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	Yes	Yes
7205	6551	6671
1.2%	1.1%	1.1%

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.):

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**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	16.4	15.75	15.75	15.75

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 12, 2024
--------------

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

No
----

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

**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
116561	116561	116561
98.0%	98.0%	98.0%
15.0%	0.0%	0.0%

**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:

--	--	--

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
9134	9134	6004
1.7%	2.0%	1.3%

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.):

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**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	2	2	2	2

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**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?

Yes
-----

2. Adoption date of the LCAP or an update to the LCAP.

Jun 17, 2024
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**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.

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	No
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

**Comments:**  
(optional)

**End of School District Budget Criteria and Standards Review**

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1  
2023-24 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,077.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					15,004.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					30,073.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1  
2024-25 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,077.00</b>	<b>45,077.00</b>		

Budget, July 1  
2023-24 Estimated Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	285,186.73		285,186.73	261.27		285,448.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	37,457.00		37,457.00		7,323.00	30,134.00	
Net Pension Liability	1,561,456.00		1,561,456.00	848,460.00		2,409,916.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,884,099.73	0.00	1,884,099.73	848,721.27	7,323.00	2,725,498.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Budget, July 1

Estimated Actuals 2023-24

**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Marcum-Illinois Union Elementary****Sutter County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed****CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed****CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed****CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed****CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed****CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed****CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed****CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9793	6105	9793	(\$465.00)

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

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

**GENERAL LEDGER CHECKS**

**AR-AP-POSITIVE - (Warning)** - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$28,498.59)

Explanation: Liability accounts (OB 9500) will be cleared at the closing of the school year.

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

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

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

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

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

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

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

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**NET-INV-CAP-ASSETS - (Warning)** - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$13,987.00	(\$13,987.00)

Explanation: Mental Health State revenue received in 23-24 is transferred to the County and is being used for the districts mental health excess costs within the SELPA.

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

**Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

**Passed**

### **SUPPLEMENTAL CHECKS**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

**Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

**Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive.

**Passed**

### **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided.

**Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

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Budget, July 1  
Budget 2024-25**Technical Review Checks**

Phase - All

Display - All Technical Checks

**Marcum-Illinois Union Elementary****Sutter County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS**

<b>CHECKFUNCTION</b> - (Fatal) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUND</b> - (Fatal) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - (Fatal) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - (Fatal) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - (Warning) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<b><u>Passed</u></b>
<b>CHK-FUNCTIONxOBJECT</b> - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - (Warning) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-A</b> - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<b><u>Passed</u></b>
<b>CHK-GOALxFUNCTION-B</b> - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<b><u>Passed</u></b>



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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAID-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER - (Fatal)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$13,987.00	(\$13,987.00)

Explanation: Mental Health State revenue received in 24-25 is transferred to the County and is being used for the districts mental health excess costs within the SELPA.

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

**SUPPLEMENTAL CHECKS**

**CB-BALANCE-ABOVE-MIN - (Warning)** - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CB-BUDGET-CERTIFY - (Fatal)** - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

**EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided. **Passed**

<b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>
<b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.	<b><u>Passed</u></b>

**2024-25 Budget Adoption Reserves**

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: **Marcum-Illinois Union School District** CDS #: **71407**

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2024-25
Total General Fund Expenditures & Other Uses		\$ 3,464,512
Minimum Reserve requirement	5%	\$ 173,226
General Fund Combined Ending Fund Balance		\$ 2,912,281
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance (General Fund and Special Reserve Fund):		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ 398,435
Committed		\$ -
Assigned		\$ 291,720
Reserve for economic uncertainties		\$ 692,902
Unassigned and Unappropriated		\$ 1,529,224
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,820,944
Total Components of ending balance		\$ 2,912,281
Assigned, REU & Unassigned balances above the minimum reserve		\$ <sup>TRUE</sup> 2,340,620

Statement of Reasons

**The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:**

*The district has assigned \$291,720 for one year worth of charter oversight, and an additional 15% (\$519,676) above the reserve required for economic uncertainties. The district has also a balance in their unassigned and unappropriated component of \$1,529,224 that could be used for any unexpected expenditures.*

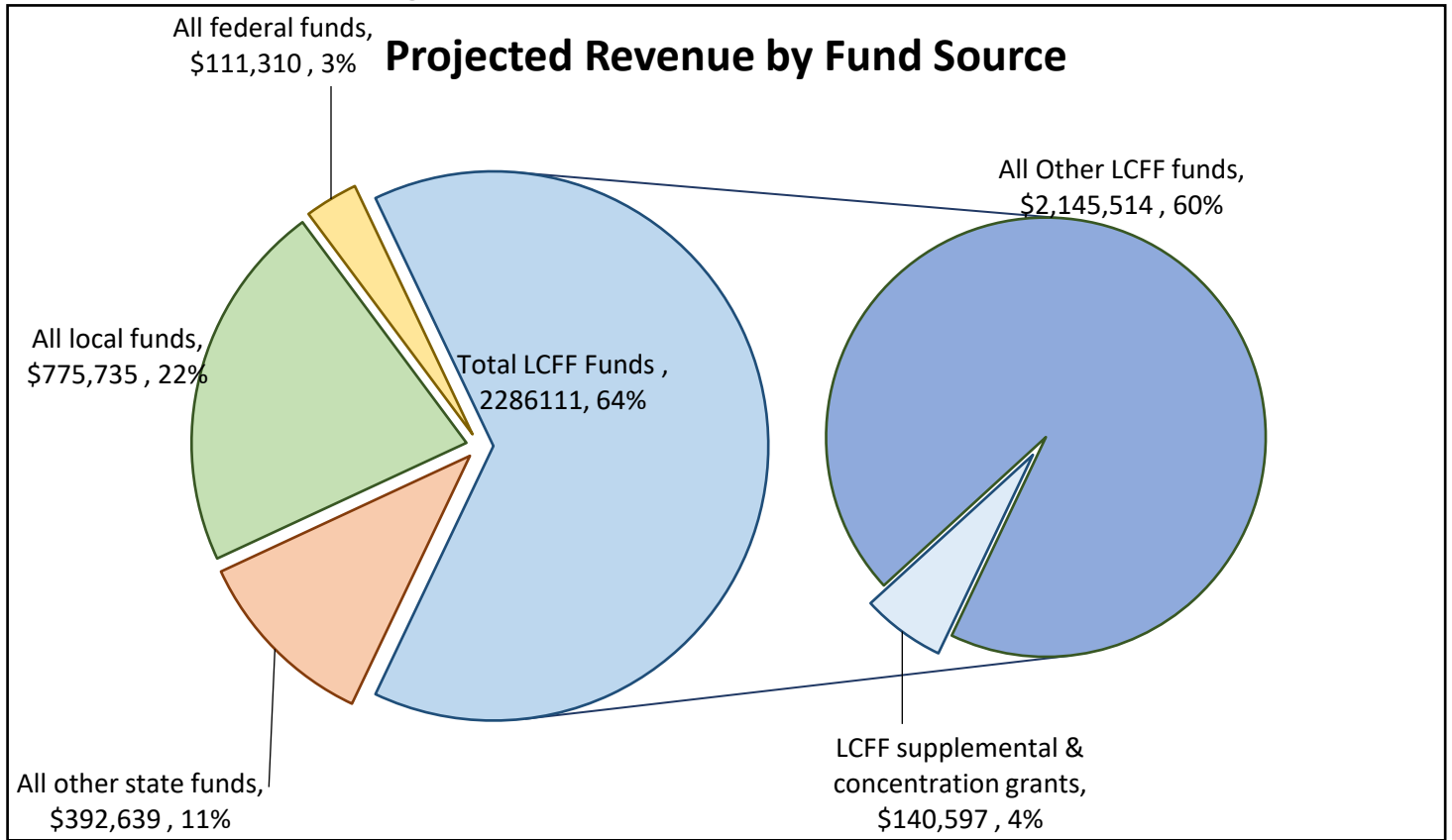
# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Marcum-Illinois Union Elementary School District  
CDS Code: 51714076053292  
School Year: 2024/25  
LEA contact information: Maggie Irby; (530) 656-2407; maggiei@sutter.k12.ca.us

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

## Budget Overview for the 2024/25 School Year

### Projected Revenue by Fund Source

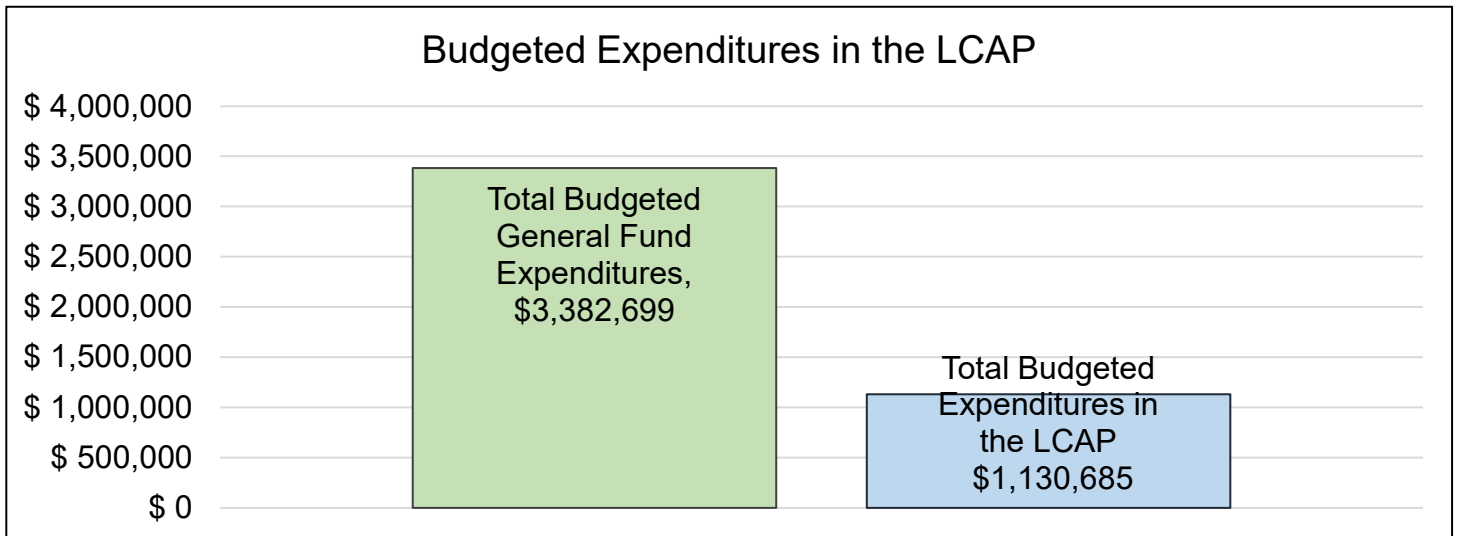


This chart shows the total general purpose revenue Marcum-Illinois Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Marcum-Illinois Union Elementary School District is \$3,565,795.00, of which \$2,286,111.00 is Local Control Funding Formula (LCFF), \$392,639.00 is other state funds, \$775,735.00 is local funds, and \$111,310.00 is federal funds. Of the \$2,286,111.00 in LCFF Funds, \$140,597.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Marcum-Illinois Union Elementary School District plans to spend for 2024/25. It shows how much of the total is tied to planned actions and services in the LCAP.

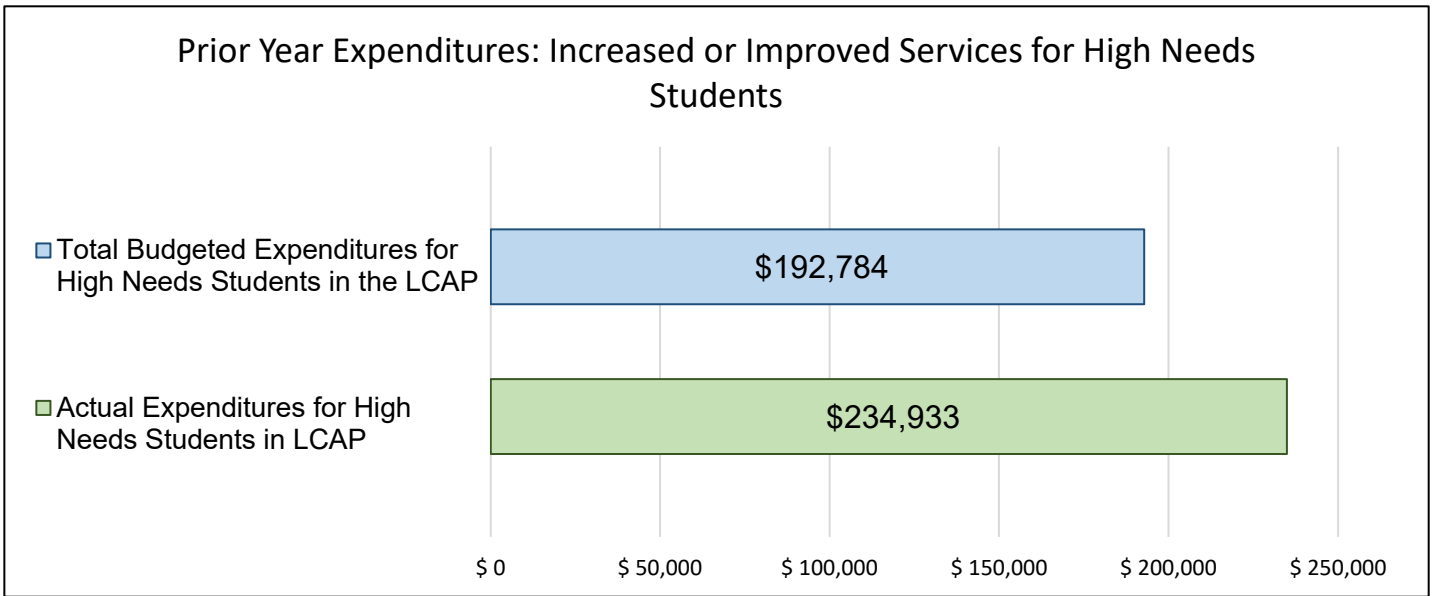
The text description of the above chart is as follows: Marcum-Illinois Union Elementary School District plans to spend \$3,382,699.00 for the 2024/25 school year. Of that amount, \$1,130,685.00 is tied to actions/services in the LCAP and \$2,252,014.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund expenditures not in the LCAP are general operating costs such as salaries, special education, transportation, maintenance and operations, preschool, instructional supplies, administration, technology, and cafeteria.

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

In 2024/25, Marcum-Illinois Union Elementary School District is projecting it will receive \$140,597.00 based on the enrollment of foster youth, English learner, and low-income students. Marcum-Illinois Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Marcum-Illinois Union Elementary School District plans to spend \$184,233.00 towards meeting this requirement, as described in the LCAP.

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



This chart compares what Marcum-Illinois Union Elementary School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Marcum-Illinois Union Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2023/24, Marcum-Illinois Union Elementary School District's LCAP budgeted \$192,784.00 for planned actions to increase or improve services for high needs students. Marcum-Illinois Union Elementary School District actually spent \$234,933.00 for actions to increase or improve services for high needs students in 2023/24.

# 2023–24 Local Control and Accountability Plan Annual Update

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Marcum-Illinois Union Elementary School District	Maggie Irby, Superintendent/Principal	<a href="mailto:Maggiei@sutter.k12.ca.us">Maggiei@sutter.k12.ca.us</a> 530-656-2407

## Goals and Actions

### Goal

Goal #	Description
1	Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students.

### Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Basic Services</b> Percent of teachers appropriately assigned and fully credentialed.  Source: SARC and/or Local Data	February 2021 100%	February 2022 100%	February 2023 100% Local <i>Teacher Assignment Monitoring Outcomes (TAMO) has not yet been released but will be added and the outcome updated once it is released.</i>	February 2024 Local Data 80% fully credentialed (8/10) 20% permit (2/10)	February 2024 100%
<b>Basic Services</b> Percent of students with sufficient access to standards-aligned instructional materials  Source: SARC	February 2021 100%	February 2022 100%	February 2023 100%	February 2024 100%	February 2024 100%



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p><b>Implementation of State Standards</b> Progress (1-5) in implementing programs to support staff in identifying areas they can improve in delivery of instruction.</p> <p>Source: Local Indicator Survey</p>	<p>February 2021</p> <p>ELA: 4 ELD: 3 Math: 3 NGSS: 2 HSS: 3</p>	<p>March 2022</p> <p>ELA: 5 ELD: 4 Math: 5 NGSS: 4 HSS: 4</p>	<p>February 2023</p> <p>ELA: 5 ELD: 5 Math: 5 NGSS: 4 HSS: 4</p>	<p>January 2024</p> <p>ELA: 4 ELD: 4 Math: 4 NGSS: 4 HSS: 4</p>	<p>February 2024</p> <p>ELA: 5 <del>ELD: 4</del> <del>Math: 4</del> NGSS: 4 HSS: 4</p> <p><i>Updated 2022</i> Math: 5</p> <p><i>Updated 2023</i> ELD: 5</p>
<p><b>Implementation of State Standards</b> Percent of English learners scoring Standard Met in ELA on local assessment (NWEA MAP).</p> <p>Source: Local Assessment Data</p>	<p>Winter 2021</p> <p>25%</p>	<p>Winter 2022</p> <p>0%</p>	<p>Winter 2023</p> <p>0%</p>	<p>Winter 2024</p> <p>0%</p>	<p>Winter 2024</p> <p>45%</p>
<p><b>Pupil Achievement</b> Distance from Standard Met on CAASPP</p> <p>Source: CA School Dashboard</p>	<p>Fall 2019</p> <p>ELA 13.2 above – All 9.8 below – Low-Income</p> <p>Math 6.1 above – All 20.1 below – Low-Income</p>	<p>This information is not available.</p>	<p>Fall 2022</p> <p>ELA 6.2 above – All 21.9 below – Low-Income</p> <p>Math 3.9 below – All 30.5 below – Low-Income</p>	<p>2023 Dashboard</p> <p>ELA 8 above – All 40.5 below – Low-Income</p> <p>Math 13.4 below – All 59 below – Low-Income</p>	<p>Fall 2023</p> <p>ELA 15 above – All 6 below – Low-Income</p> <p>Math 10 above – All 15 below – Low-Income</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Pupil Achievement</b> Percent of students scoring Met or Exceed Standard on CAASPP Summative Assessment (Grades 3-8)  Source: CAASPP Data	Spring 2019 ELA 57% – All 48% – Low-Income  Math 52% – All 44% – Low-Income  Science 49% – All (5 <sup>th</sup> & 8 <sup>th</sup> )	Spring 2021 ELA 48.18% – All 40.43% – Low-Income  Math 43.64% – All 25.53% – Low-Income  Science 32.35% – All (5 <sup>th</sup> & 8 <sup>th</sup> )	Spring 2022 ELA 57.50% – All 43.18% – Low-Income  Math 52.50% – All 40.91% – Low-Income  Science 34.21% – All (5 <sup>th</sup> & 8 <sup>th</sup> )	Spring 2023 ELA 57.38% – All 36.59% – Low-Income  Math 50.82% – All 26.83% – Low-Income  Science 26.83% – All (5 <sup>th</sup> & 8 <sup>th</sup> )	Spring 2023 ELA 62% – All 55% – Low-Income  Math 57% – All 50% – Low-Income  Science – All (5 <sup>th</sup> & 8 <sup>th</sup> ) 54%
<b>Pupil Achievement</b> Percentage of EL pupils who make progress toward English proficiency as measured by ELPAC  Source: CA School Dashboard and/or ELPAC Summative Assessment	Fall 2019 45.5%	Spring 2022 41% (ELPAC Summative Assessment)	December 2022 64.7% (CA Schools Dashboard) Dec 2022  Spring 2023 30% (3/10) 3 <sup>rd</sup> -8 <sup>th</sup> grade students (ELPAC Summative Assessment)  <i>Results for TK-2<sup>nd</sup> are not available but will be added and the outcome updated once they are released.</i>	2023 Dashboard 35.7%	Fall 2023 50%  <i>Updated 2023</i> 68%
<b>Pupil Achievement</b> EL Reclassification Rate  Source: Local Data	2019/20 0 students were reclassified because there was no ELPAC testing in spring 2020	2021/22 11% (2 of 19 EL students)	2022/23 27% (4 of 15 EL students)	2023/24 14.29% (2 of 14 EL students)	2022/23 <del>3 students reclassified</del> <i>Updated 2023</i> 4 or more students reclassified

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<p><b>Course Access</b> LEA's progress (1-5) implementing academic standards for all students.</p> <p>Source: Local Indicator Survey</p>	<p>February 2021</p> <p>CTE: 3 Physical Education: 4 VAPA: 3</p>	<p>March 2022</p> <p>CTE: 3 Physical Education: 4 VAPA: 4</p>	<p>March 2023</p> <p>CTE: 3 Physical Education: 5 VAPA: 4</p>	<p>January 2024</p> <p>CTE: 3 Physical Education: 4 VAPA: 4</p>	<p>February 2024</p> <p>CTE: 4 Physical Education: 5 <del>VAPA: 4</del></p> <p><i>Updated 2022</i> VAPA: 5</p>
<p><b>Course Access</b> Percent of unduplicated and students with exceptional needs scoring <i>Standard Not Met</i> on local assessments, receiving tutoring or tiered intervention.</p> <p>Source: Attendance in Programs</p>	<p>2020/21</p> <p>This program will be established and implemented in the 2021/22 school year</p>	<p>2021/22</p> <p>100% ELA 100% Math</p>	<p>2022/23</p> <p>100% ELA 100% Math</p>	<p>2023/24</p> <p>100% ELA 100% Math</p>	<p>2023/24</p> <p><del>80%</del></p> <p><i>Updated 2022</i> 100% ELA 100% Math</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Other Pupil Outcomes</b> Percent of 3 <sup>rd</sup> -8 <sup>th</sup> grade students scoring Standard Met on local assessment.  Source: Local Data (NWEA MAP)	Winter 2021  <i>Reading</i> 45% All 34% Low-income 34% Students with Disabilities 25% English learners  <i>Math</i> 31% All 7% Low-income 25% Students with Disabilities 0% English learners	Winter 2022  <i>Reading</i> 49% All 32% Low-income 31% Students with Disabilities 0% English learners  <i>Math</i> 42% All 35% Low-income 42% Students with Disabilities 12% English learners	Winter 2023  <i>Reading</i> 46% All 22% Low-income 29% Students with Disabilities 0% English learners  <i>Math</i> 46% All 34% Low-income 23% Students with Disabilities 8% English learners	Winter 2024  <i>Reading</i> 48% All 29.7% Low-income 30% Students with Disabilities 0% English learners  <i>Math</i> 32.7% All 21% Low-income 20% Students with Disabilities 0% English learners	Winter 2024  <i>Reading</i> 65% All 45% Low-income 40% Students with Disabilities 40% English learners  <i>Math</i> 65% All 45% Low-income 40% Students with Disabilities 40% English learners  <i>Updated 2022</i> <i>Math</i> 45% Students with Disabilities

## 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.

Overall, the actions and services for Goal 1 were successfully implemented as planned. We had ten classroom teachers who were supported through onsite coaching and professional learning opportunities. Our planned weekly minimum days supported our professional development plans. We provided the planned professional development in English Language Development (ELD); Academic Vocabulary Toolkit (AVT); FastBridge assessments; Writing; Science framework and curriculum support; and intervention planning and progress monitoring. We added training in Essential Standards and Reading Horizons. (Action 1.1) We purchased standards-aligned supplemental supplies. (Action 1.2) Seven aides directly supported students for intervention/tutoring. The Director of Student Services oversaw our assessment and intervention system. Grade-span collaboration time was provided for teacher teams to review data, identify needs/groups, and prepare intervention supports and progress monitoring. Students used Edmentum for intervention and teachers used reading Horizons in K-4 as a reading supplement/intervention program. (Action 1.3) We offered afterschool GATE programs once per month for 3<sup>rd</sup>-8<sup>th</sup> graders. Topics varied based on the interests of participants. (Action 1.4)

The only difference between planned actions and actual implementation is that we could not get a teacher for the Destination Imagination piece of our enrichment action, however, we offered other GATE programs. (Action 1.4) One challenge associated with this goal is that many of the actions are long-term actions and we need to allow time to progress monitor and therefore it seems like progress is slow.

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

There were material differences between Budgeted Expenditures and Estimated Actual Expenditures for several actions in Goal 1.

- Action 1.1: We spent less than budgeted because three more experienced teachers left and were replaced by new teachers at lower salaries.
- Action 1.2: We spent more than planned due to purchasing more technology than planned and renewing our Wonders curriculum for an additional three years
- Action 1.3: We spent more than planned due to increased costs to employ.
- Action 1.4: We did not need to purchase any GATE supplies this year so we spent less than budgeted.

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

Actions 1.1, 1.2, and 1.3 encompassed our high-quality program, PD, and student support and have proven to be moderately effective over the three-year LCAP cycle based on progress on metrics. For the metrics, Implementation of State Standards *Progress (1-5) in implementing programs to support staff in identifying areas they can improve in delivery of instruction* and EL Reclassification Rate we did not meet our Desired Outcome but exceeded our Baseline. On metrics related to Pupil Achievement on the Dashboard, CAASPP, and Other Pupil Outcomes (MAP), we made inconsistent progress toward our Desired Outcome. Changes will be made to these actions to increase student achievement and see consistent progress.

Action 1.4 included an after-school GATE program intended to offer an enrichment program to students. While this program did offer enrichment to students, we don't have metrics in Goal 1 to measure the effectiveness. As reported on the 2024 Student Survey, more students say there are activities at school that they enjoy participating in (93.8% 2024; 87.8% 2023).

Note: See metrics

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.

Metric Changes:

The metrics continuing from the 2023/24 LCAP with some minor wording adjustments for clarity with the exception of the metrics below:

- Implementation of State Standards: *Progress (1-5) in implementing programs to support staff in identifying areas they can improve in delivery of instruction* is being changed to, Priority 2A - *Progress (1-5) in providing professional learning for teaching to the standards and frameworks.*

**Expected Outcome Changes:**

- Changes have been made to all Expected Outcome to reflect Baseline data and planned programs and services.

**Action Changes:**

- Actions 1.2 Instructional Materials and 1.4 Enrichment have been met and are part of our program and are being removed from the 2024/25 LCAP.
- In an effort to lessen the identified achievement gaps, we will focus much of our professional learning and Monday PD time on our underperforming student groups. We will use our Monday early release time for regular data review, planning for targeted intervention, and professional learning. (Action 1.1 in the 2024/25 LCAP)
- Most of our action Support Academic Achievement, is unchanged although we moved Edmentum and comprehensive assessment system to Action 1.3 and we added a description of the data and assessment analysis we will do on early release Mondays. We added Action 1.3 Technology to Support Academic Achievement where we identified Illuminate as our data management system and will set it up so we can easily gather assessment results for our SED student group and English learners, and we will replace technology when needed to support programs. During our monthly data review meetings, we will evaluate test results for all underperforming students but especially our SED student group and English learners to make sure they are getting the targeted intervention they need. (Actions 1.2 and 1.3)

**Goal**

Goal #	Description
2	Ensure the school is a safe, engaging, and inclusive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process.

**Measuring and Reporting Results**

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Basic Services</b> Facilities Inspection Tool Rating  Source: Facility Inspection Tool (FIT)	December 2020 Exemplary	October 2021 Good	October 2022 Exemplary	December 2023 Exemplary	December 2023 Exemplary

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Parental Involvement</b> Percent of parents who agree the school seeks parental involvement.  Source: Survey	February 2021 91.2% All 91% Low-income 100% Students with Exceptional Needs	February 2022 92.7% All 100% Low-income 100% Students with Exceptional Needs	February 2023 93.9% All 86% Low-income 100% Students with Exceptional Needs	February 2024 100% All 100% Low-income 100% Students with Exceptional Needs	February 2024 95% All <del>95% Low-income</del> 100% Students with Exceptional Needs  <i>Updated 2022</i> Maintain >98% Low-income
<b>Pupil Engagement</b> Attendance Rate  Source: P2 Local Data	P2 2021 96.33%	P2 2022 94%	P2 2023 92.65%	P2 2024 92.38%	P2 2024 98%
<b>Pupil Engagement</b> Chronic Absenteeism Rate  Source: CA School Dashboard, DataQuest, and/or Local Data	Fall 2019 6.2% All 10.1% Low-income	Fall 2021 7.9% All 16% Low-income	Fall 2022 12.1% All 16.7% Low-Income  Local: March 15, 2023 5.26% All 11.29% Low-Income	2023 Dashboard 10% All 18.9% Low-income  Local: April 2024 4.60% All 8.20% Low-Income	Fall 2023 5% All 7% Low-income
<b>Pupil Engagement</b> Middle School Dropout Rate  Source: CALPADS	EOY 2020 0%	EOY 2021 0%	EOY 2022 0%	EOY 2023 0%	EOY 2023 0%
<b>School Climate</b> Suspension Rate  Source: CA School Dashboard, DataQuest, and/or Local Data	Fall 2019 .5%	EOY 2021 0%	EOY 2022 0%  Local: March 15, 2023 4.2% All	2023 Dashboard 4%  Local: April 15, 2024 2.30%	Fall 2023 0%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>School Climate</b> Expulsion Rate  Source: CALPADS	EOY 2020 0%	EOY 2021 0%	EOY 2022 0%	EOY 2023 0%	EOY 2023 0%
<b>School Climate</b> Percent of parents, students, and staff who feel the school is safe.  Source: Survey	February 2021 Parents 97.1% Strongly Agree/Agree  Students 83% Usually 15% Sometimes  Staff We will collect baseline data.	March 2022 Parents 97.6% Strongly Agree/Agree  Students 77.9% Usually 20.4% Sometimes  Staff 100% Strongly Agree/Agree	February/March 2023 Parents 100% Strongly Agree/Agree  Students 76.7% Usually 17.2% Sometimes  Staff 88.9% Strongly Agree/Agree	February 2024 Parents 100% Strongly Agree/Agree  Students 71.7% Usually 24.8% Sometimes  Staff 100% Agree	February 2024 Parents Maintain >95% Strongly Agree/Agree  Students 88% Usually 10% Sometimes  Staff 95% Agree  <i>Updated 2022</i> Staff Maintain >98% Strongly Agree/Agree
<b>School Climate</b> Percent of parents and students who feel a sense of connectedness to the school. Source: Survey	February 2021 97% Parents 92% Students	February 2022 100% Parents 92% Students	February 2023 97% Parents 87.8% Students	February 2024 91.7% Parents 93.8% Students	February 2024 98% Parents 95% Students  <i>Updated 2022</i> Maintain >98% Parents

### Goal Analysis

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

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



All actions were completed in Goal 2. Numerous school events were offered this year: Back to School Night, pumpkin carving/decorating for a chance to win prizes and earn house points, after-school sports, parent conferences, a winter program, ROAR assemblies, and Open House. We communicated with families via Facebook, a monthly newsletter, text messages for reminders and information, website, and emails (Action 2.1). A part-time school counselor supported students and families, provided Social-emotional Learning (SEL) curriculum in the form of lessons to teachers, and taught SEL lessons in classes. We conducted Panorama surveys twice during the year and used the data to evaluate services and needs. (Action 2.2). We provided transportation at no cost to families. We transported about 50 students per day (Action 2.3). We funded 2.36 FTE Custodian/Maintenance staff to maintain facilities. We updated the video surveillance system. (Action 2.4). Standards brochures were given to parents at Back to School Night, *Elementary School Parents Make the Difference* newsletter was sent home with each school newsletter, and we hosted several meetings to encourage a partnership between school and home: Pastries with the Principals where we shared a Dashboard Presentation and sought input for our LCAP; and various casual connection opportunities. (Action 2.5)

There were no substantive differences between planned actions and actual implementation of actions in Goal 2. Although we implemented several new activities to encourage the partnership between school and home, it was challenging getting parents to come to events related to parent education or district input sessions. Getting parents to respond to surveys also continued to be a challenge.

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

There were material differences between Budgeted Expenditures and Estimated Actual Expenditures in several actions in Goal 2.

- Action 2.1: Costs for contracted services increased and we updated the school's cell phones and service.
- Action 2.2: Expenditures were less than planned because after the LCAP was approved we received a grant to pay for a large part of the action.
- Action 2.3: We spent more due to increased costs to employ.
- Action 2.5: We spent more on parent participation activities.

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

Action 2.1 Parent Engagement included family events and communication. This action was partially effective based on metrics and parent survey results. On the 2024 parent survey, ratings declined in communication (88.9% in 2024; 100% in 2023), 98.2% of parents say the school is a friendly, welcoming environment for all compared to 100% in 2023, and fewer parents feel welcome to participate at the school (92.6%, 100% in 2023).

Action 2.2 Social-Emotional Health provided a part-time school counselor, SEL instruction, and improvement in bullying. According to the 2024 student survey, more students say bullying is sometimes or usually a problem (65.5% in 2024, 50.4% in 2023). We also hoped that this action would also have a positive effect on our suspension rate, but it did not so we will eliminate this action and add a specific behavior action in the 2024/25 LCAP.

Action 2.3 Transportation helped but was not a huge factor in the decrease in our Chronic Absenteeism Rate. According to the 2023 Dashboard, our Chronic Absenteeism Rate declined from the 2022 rate, but it is still higher than our Baseline and Desired Outcome. There is also a gap between the rate for our All student group (10%) and our SED student group (18.9%). Our local Chronic Absenteeism Rate as of April 2024 was 4.6% for our All student group and 8.20% for our SED student group. Although our attendance improved, it is not due to transportation.

Action 2.4 Facilities supported the maintenance of our safe well-maintained facilities and was effective based on our FIT report and metrics related to safety.

Action 2.5 Parent Partnership was intended to enhance the partnership between school and home by ensuring parents are given the standards for each grade level and by educating parents on ways they can support their child's learning at home. Based on 2024 parent survey results, this action was not effective. Only 79.6% of parents say they receive information on what their child should learn and be able to do in each grade (91% in 2023) but 75.9% say they receive information on what they can do at home to help their child improve or advance his/her learning (75% 2023). Since this action was not effective, it will be removed and we will work with our parent groups to identify ways to improve in this area.

Note: See metrics

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

#### Metrics:

The metrics continuing from the 2023/24 LCAP with some minor wording adjustments for clarity with the exception of the metrics below:

- Parental Involvement: *Percent of parents who agree the school seeks parental involvement* is being changed to, Priority 3A - *Percentage of parents who agree that they have opportunities to provide input on school policies and programs.*
- We are adding Priority 3B/C: *Number/percentage of parents who attended Trimester 1 Parent/Teacher Conferences.*

#### Expected Outcome Changes:

- Changes have been made to all Expected Outcome to reflect Baseline data and planned programs and services.

#### Actions:

The following actions were found to be ineffective and will be eliminated from the 2024/25 LCAP:

- 2.3 Transportation: We have found that transportation is not the barrier causing our Chronic Absenteeism Rate.
- 2.5 Parent Partnership: All parents were given brochures describing the standards for each grade level at Back-to-School Night and grade level expectations were discussed at parent conferences in November. Only 79.6% of parents say they receive information on what their child should learn and be able to do in each grade (91% in 2023) but 75.9% say they receive information on what they can do at home to help their child improve or advance his/her learning (75% 2023). We think this process is not impactful to parents and when they complete the survey in February, they don't remember back to the fall. We will work with our parent groups to identify ways to improve in this area.

The following actions are being removed from the 2024/25 LCAP because they are no longer needed:

- 2.2 Social-emotional Health: This was not effective to improve behavior. We need to review our school behavior plan and make changes based on identified needs.
- 2.3 Facilities: Maintaining facilities is part of our Strategic Plan and will be removed from our LCAP.

The following action is being adjusted:

- 2.1 Parent Engagement: Adding Communication. Our parent survey results are consistently positive in regard to engagement but we had many survey responses from parents citing the need to improve communication so we are adding some communication activities to this action.

The following actions are being added to the 2024/25 LCAP

- Student Behavior: We will take steps to improve student behavior and add an action specifically for student behavior. Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have Houses that connect students across grade levels and give everyone a sense of belonging, and we regularly offer whole school events designed to bring students together as teams with a little friendly competition. Additional activities to improve student behavior include monitoring of discipline trends and developing strategies based on data, referrals to the school counselor as needed, a review of the behavior matrix with staff and students at the beginning the school year and periodically throughout the year, and PBIS incentives. (Action 2.2)
- Attendance: According to the 2023 Dashboard, our Chronic Absenteeism Rate declined, but it is still higher than our Baseline (6.2%) and twice as high as our Desired Outcome of 5%. There is also a gap between the rate for our All student group and our SED student group. Attendance is improving but it is not as low as we would like it, so we are adding an attendance action to the 2024/25 LCAP. We will start a “Miss a Day, Miss a Lot” attendance campaign with random prizes and offer Saturday School attendance make-up days. (Action 2.3)

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

## **Instructions**

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

# 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
Marcum-Illinois Union Elementary School District	Maggie Irby, Superintendent/Principal	<a href="mailto:Maggiel@sutter.k12.ca.us">Maggiel@sutter.k12.ca.us</a> 530-656-2407

## 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.

The Marcum-Illinois Union Elementary School District (MIUSD), established in 1926, serves approximately 181 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The mission of Marcum-Illinois School, to improve the basic skills of all children attending this school, and to create a school climate conducive to learning by encouraging good citizenship, good attendance, and high academic standards, is supported by all educational partners. It is our intent to provide an environment that fosters in children the ability to recognize and accept responsibility so that they may participate productively in a democratic society.

Most of our students, 56%, come to us on inter-district transfers because of our core values, academic success, and connection to the community. Among our student population, 33.5% are on the free and reduced lunch program, 8% are English learners (EL), and 8% are Students with Disabilities (SWD). We believe that all children can learn and have allocated financial and personnel resources to support students. The Superintendent, under direction from the Board of Trustees, is committed to keeping class sizes small and providing the instructional materials and support needed to assure the success of all students.

In addition to our state preschool, MIUSD supports after-school Gifted and Talented programs, sports, tutoring, and an after-school program (ASES) called "The Den" that provides at no cost to parents, literacy, enrichment, and recreational support for students daily from 3:00 to 6:00 p.m. The district authorizes one charter school (South Sutter Charter) that is required to create their own LCAP.

# Reflections: Annual Performance

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

## Student Achievement:

### 2023 California School Dashboard (Dashboard)

#### English Language Arts (ELA)

- All: 8 points above standard, increased 3.5 points
- Socio-economically Disadvantaged (SED): 40.5 points below standard, declined 14.8 points

#### Math

- All: 13.4 points below standard, declined 9.4 points
- SED: 59 points below standard, declined 28.5 points

### Winter 2024 Local Assessment – Northwest Evaluation Association (NWEA) Measure of Academic Progress (MAP)

*Percentage scoring in the 61<sup>st</sup> percentile or higher*

#### Reading

- All: 48% winter 2024; 46% winter 2023
- SED: 29.7% winter 2024; 22% winter 2023

#### Math

- All: 32.7% winter 2024; 46% winter 2023
- SED: 21% winter 2024; 34% winter 2024

### MAP Meeting Growth Projections (fall 2023 to winter 2024)

#### Reading

- All: 62.93% winter 2024; 50.41% winter 2023

#### Math

- All: 68.10% winter 2024; 47.93% winter 2023

As reported on the 2023 Dashboard in ELA our All student group increased 3.5 points and moved from the Medium performance level to the High performance level and our Socially-economically Disadvantaged (SED) student group declined 14.8 points and stayed in the Low performance level. In Math, our All and SED student groups both declined and are farther from meeting the standard with our All student group in the Medium performance level and our SED student group in the Low performance level. The achievement gap between our All student group and our SED student group is increasing in ELA and Math.

Dashboard results give us information to analyze our progress over time, but our local assessment MAP is the best indicator of whether the actions in our 2023/24 LCAP have been effective. On the winter 2024 MAP test, there is a performance gap in Reading and Math between our All student group and our SED student group. The growth reports from MAP show that more students are meeting or exceeding their



growth projections in Reading and Math on the fall 2023 to winter 2024 comparison than for the fall 2022 to winter 2023 comparison. The percentage of students scoring at or above the 61<sup>st</sup> percentile on the winter 2024 test is higher than our baseline in 2021, but the rates have been inconsistent and have not increased at a sufficient pace. The percentage of students scoring at or above the 61<sup>st</sup> percentile on the winter MAP Reading and Math assessments has stayed within the 40-50% range in Reading and the 30-40% range in Math since 2021: Reading: 45% (2021), 49% (2022), 46% (2023), 48% (2024) and Math 31% (2021), 42% (2022), 46%. (2023), 32.7% (2024).

During the 2023/24 school year many of our LCAP actions supported our successes and helped maintain the small amounts of progress we are making. We maintained seven instructional aides to directly support students for intervention/tutoring. One hundred percent of students in the Unduplicated student group and Students with Exceptional Needs scoring Standard Not met on local assessments received tutoring or tiered intervention. (Actions 1.1, 1.3) However, gains are slow and there continues to be achievement gaps in ELA and Math between our All student group and our SED student group as noted above. In order to strengthen academic progress and lessen the achievement gap, in the 2024/25 LCAP we will make some changes. We will focus much of our professional development work on improving the academic achievement of our underperforming student groups. We will use our Monday early release time for regular data review, planning for targeted intervention, and professional learning. (Action 1.1) In our actions *Support Academic Achievement* and *Technology to Support Academic Achievement*, we will set up our data management system so we can easily gather assessment results for our SED student group. During our monthly data review meetings, we will evaluate test results for all underperforming students but especially our SED student group to make sure they are getting the targeted intervention they need. Teachers will work with small groups on targeted skills and mastery of essential standard and instructional aides will provide and support targeted intervention and progress monitoring. (Actions 1.2 and 1.3)

## Engagement and School Climate:

### 2023 California School Dashboard (Dashboard)

#### Chronic Absenteeism

- All: 10%, declined 2.1%
- SED: 18.9%, increased 2.3%

#### Suspension

- All: 4%, increased 3%
- SED: 9.2%: increased 6.9%

### 2024 Surveys

#### Parents

- There is two-way communication between home and school: 88.9% in 2024; 100% in 2023
- My child's school is a friendly, welcoming environment for students, parents, and families: 98.2% in 2024; 100% in 2023
- My child's school is a safe place to learn: 100% in 2024; 100% in 2023

#### Students

- I feel safe at school: 96.5%; 93.9% in 2023
- There are activities at school that I enjoy participating in: 93.8%; 87.8% 2023

The actions that have been in place in the previous three-year LCAP cycle around engagement and school climate have been effective in decreasing chronic absenteeism, supporting student’s social-emotional needs, and maintaining our welcoming school environment.<sup>170</sup> Although there have been slight declines on some survey questions, most parents praise the open communication, caring atmosphere, and balance between academics and engaging activities and events that focus on community and family. (Actions 2.1, 2.2, 2.3) Parent engagement is important at Marcum so we will maintain our Parent Engagement action and add Communication to the action since the 2024 survey ratings declined slightly in communication. Teachers will send at least one postcard for positive reinforcement to each child during the year and we will use social media to engage families by posting videos, pictures, and live streams of school events for families who are unable to attend in person. (Action 2.1)

Our 2023 Suspension Rate increased 3% for our All student group and increased 6.9% for our SED student group. The Suspension Rate performance level for our All and SED student groups is at the Very High performance level. There is a gap in our Suspension Rate between our All student group and our SED student group. Historically our suspension rate has been 2% or less for most student groups. While we are not pleased with this increase, we know that because of our small number of students, one or two suspensions can have a big impact on the Dashboard. However, we will take steps to improve student behavior and add an action specifically for student behavior in our 2024/25 LCAP. Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have Houses that connect students across grade levels and give everyone a sense of belonging, and we regularly offer whole school events designed to bring students together as teams with a little friendly competition. Additional activities to improve student behavior include referrals to the school counselor as needed; a review of the behavior matrix with staff and students at the beginning the school year and periodically throughout the year; and Positive Behavior Intervention System (PBIS) incentives. (Action 2.2)

Along with most schools in California, we struggle with chronic absenteeism. According to the 2023 Dashboard, our Chronic Absenteeism Rate declined, but it is still higher than our Baseline (6.2%) and twice as high as our Desired Outcome of 5%. There is also a gap between the rate for our All student group and our SED student group. Attendance is improving but it is not as high as we would like it, so we are adding an attendance action to the 2024/25 LCAP. We will start a “Miss a Day, Miss a Lot” attendance campaign with random prizes and offer Saturday School attendance make-up days. (Action 2.3)

## Reflections: Technical Assistance

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

N/A

## 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.

Marcum-Illinois actively sought the involvement and input of all educational partners as part of the development process for the 2024/25 LCAP and considered their input before finalizing the LCAP.

Educational Partner(s)	Process for Engagement
Certificated & Classified Staff (No Bargaining Unit)	Staff completed a survey in December 2023. Survey data was used for metrics to drive goals and actions for the 2024/25 LCAP. All school staff had the opportunity to review data and to provide input toward the 2024/25 LCAP goals and actions during spring 2024.
Principals & Administrators	N/A
Parents	The Mid-Year Update and a review of the MIUESD Dashboard was shared with parents during a Popcorn with the Principals meeting on February 12, 2024. Parent surveys were sent out in February 2024 and used to obtain data for metrics to drive goals and actions for the 2024/25 LCAP. In March 2024, parents were invited to attend our PAC meeting to review survey data, successes, needs, and discuss goals and actions for the 2024/25 school year. Meetings and the availability of surveys were publicized through email messages and social media.

Students	Students in grades 3rd-8th were surveyed in February 2024 via Google forms for their input on conditions of learning, engagement, and academics. Results were used for the metrics to drive goals and actions for the 2024/25 LCAP.
Parent Advisory Committee (PAC)	Throughout the 2023/24 school year progress toward goals and actions was shared with the PAC. The Mid-Year Update was shared with the group at a meeting on February 6, 2024. In March 2024, our PAC reviewed survey data, successes, needs, and discussed goals and actions for the 2024/25 school year. In May 2024, we consulted with our PAC on the draft LCAP prior to adoption by the board.
ELAC/DELAC	N/A, fewer than 21 English learners
SELPA	Meeting in April 2024
Board of Trustees	Throughout the year the board received updates on progress of goals and actions, data outcomes, and survey results

The draft LCAP was available on the district webpage for public comment prior to final board approval. Educational partners were encouraged to email the school, comment through our website, or call the school to submit input.

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

After our first year of early dismissal Monday, teachers and administrators see the benefit of having dedicated time and additional professional development (PD) focused on using all available data to plan and deliver effective intervention. This early release PD time is part of our Certificated Staff/Professional Development action that will also include instructional coaching and PD in writing instruction and Essential Standards. Goal 1, Action 1.1 Certificated Staff/PD

Specific educational partner input from parents/guardians regarding the importance and need for intervention and teacher input regarding the continuing need for intervention and support with data management resulted in the action to, *Support the academic achievement of all students, with emphasis on unduplicated students (including socioeconomically disadvantaged, English learners, foster youth, and students with disabilities)*, by using a comprehensive assessment system and data reflection process; by providing targeted intervention and progress monitoring; and by supporting instructional planning/delivery to ensure continuous improvement. Goal 1, Actions 1.2 Support Academic Achievement and 1.3 Technology to Support Academic Achievement

Communication between home and school is still very good and many parents commented on the excellent communication but this year several parents cited the need for improved communication so we will maintain our Parent Engagement action and add Communication to the action. Teachers will send at least one postcard for positive reinforcement to each child during the year and we will use social media to engage families by posting videos, pictures, and live streams of school events for families who are unable to attend in person. Goal 2, Action 2.1

Staff expressed concern over student behavior and although students report bullying is decreasing it is still happening (Usually: 13.3%; Sometimes 52.2%; Never 34.5%). Educational partners also noted the increase in the Suspension Rate on the Dashboard. As a result, we are adding a Student Behavior action. The Director of Student Services will monitor the patterns and trends of discipline for all students but

# Goals and Actions

## Goal

Goal #	Description	Type of Goal
1	Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students.	Broad

State Priorities addressed by this goal.

State Priorities: 1, 2, 4, 7, & 8

An explanation of why the LEA has developed this goal.

This goal was developed to improve the academic achievement of all students. The actions and services linked to this goal concentrate on professional development to improve instructional practices, data analyze, and delivery targeted interventions across the grade levels, for all students, especially our SED, EL, Homeless, and Foster Youth (FY) students.

As reported on the 2023 Dashboard in ELA our All student group increased 3.5 points and is now 8 points above standard and is making progress, but our Socially-economically Disadvantaged (SED) student group continues to decline and the gap between our All student group and our SED student group is increasing. In Math, all student groups declined from 2022 and are farther away from meeting the standard.

On the 2023 CAASPP in ELA our All student group decreased only 0.12% to 57.38% and is very close to our baseline rate of 57.57%. Our SED student group declined 6.59% to 36.59% and continues to lag in getting back to our baseline rate of 47.92%. In Math our All student group decreased 1.68% to 50.82% and is close to our baseline of 51.51%. Our SED student group declined much more in Math, 14.08% to 26.83%. The gap between our All student group and our SED student group continues to increase, especially in Math.

Dashboard and CAASPP results give us information to analyze our progress over time, but our local assessment Measure of Academic Progress (MAP) is the best indicator of whether the actions in our 2023/24 LCAP have been effective. On the winter 2024 MAP test, the percentage of students scoring at or above the 61<sup>st</sup> percentile (Standard Met) in Reading and Math is higher than fall 2023. On the winter 2024 MAP test, there is a performance gap in Reading between our All student group (48%) and our SED student group (29.7%) and in Math there is also a performance gap between our All student group (32.7%) and our SED student group (21%). The growth reports from MAP show that 62.93% of students met or exceeded their growth projections in reading (fall 2023 to winter 2024), compared to last year's 50.41% and 68.10% met their growth projection in math, significantly more than 47.93% the previous year. The percentage of students scoring Standard Met on the winter 2024 test is higher than our baseline in 2021, but the rates have been inconsistent and have not increased at a sufficient pace. The percentage of students scoring Standard Met on the winter MAP Reading and Math assessments has stayed within the 40-50% range in Reading and the 30-40% range in Math since 2021: Reading: 45% (2021), 49% (2022), 46% (2023), 48% (2024) and Math 31% (2021), 42% (2022), 46%. (2023), 32.7% (2024).

# Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	<p>Priority 1A - Percentage of teachers: Appropriately assigned and fully credentialed Misassignments Vacancies Source: Local Data</p>	<p>October 2023 Appropriately assigned and fully credentialed: 80% Misassignments: 20% Vacancies: 0%</p>			<p>October 2026 Appropriately assigned and fully credentialed: 100% Misassignments: 0 Vacancies: 0</p>	
2	<p>Priority 1B - Percentage of students with access to standards-aligned instructional materials Source: SARC</p>	<p>January 2024 100%</p>			<p>January 2027 100%</p>	
3	<p>Priority 2A - Progress (1-5) in providing professional learning for teaching to the standards and frameworks Source: Local Indicator Tool - Priority 2</p>	<p>January 2024 ELA: 4 ELD: 4 Mathematics: 4 NGSS: 4 HSS: 4</p>			<p>January 2027 ELA 5 ELD 5 Mathematics 4 NGSS 4 HSS 4</p>	
4	<p>Priority 2B - Percentage of English learners scoring at or above the 61<sup>st</sup> percentile on the winter Reading NWEA MAP assessment Source: Local Assessment (NWEA MAP)</p>	<p>Winter 2024 0%</p>			<p>Winter 2027 20%</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from <sup>1</sup> Baseline
5	<p>Priority 4A - Distance from Standard Met on CAASPP (<i>points above/below standard</i>)</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p><u>ELA</u> All: 8 above White: 20.5 above Hispanic: 24.5 below SED: 40.5 below</p> <p><u>Math</u> All: 13.4 below White: 1.5 below Hispanic: 39.1 below SED: 59 below</p>			<p>2026 Dashboard</p> <p><u>ELA</u> All: 12 above White: 25 above Hispanic: 15 below SED: 25 below</p> <p><u>Math</u> All: At Standard White: 5 above Hispanic: 15 below SED: 25 below</p>	
6	<p>Priority 4A - Percentage of students meeting and exceeding (Level 3 or 4) on CAASPP Summative Assessment</p> <p>Source: CAASPP</p>	<p>2023 CAASPP</p> <p><u>ELA</u> All: 57.38% White: 59.74% Hispanic: 48.48% SED: 36.59%</p> <p><u>Math</u> All: 50.82% White: 55.84% Hispanic: 42.42% SED: 26.83%</p> <p><u>Science</u> All: 26.83% White: 29.16% Hispanic: 9.09% SED: 6.67%</p>			<p>2026 CAASPP</p> <p><u>ELA</u> All: 62% White: 65% Hispanic: 51% SED: 45%</p> <p><u>Math</u> All: 53% White: 58% Hispanic: 46% SED: 33%</p> <p><u>Science</u> All: 32% White: 35% Hispanic: 12% SED: 12%</p>	
7	<p>Priority 4E - Percentage of English learners making progress toward English proficiency by increasing one level on the ELPAC</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p>35.7%</p>			<p>2026 Dashboard</p> <p>50%</p>	

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from <sup>1</sup> Baseline
8	Priority 4F - Number of English learners who are reclassified  Source: Local Data	2023/24 School Year 2 (12 EL)			2026/27 School Year ≥1	
9	Priority 7A - Progress (1-5) implementing academic standards for all students  Source: Local Indicator Survey	January 2024 Health Education: 4 Physical Education: 4 VAPA: 4			January 2027 Health Education: 4 Physical Education: 5 VAPA: 4	
10	Priorities 7B/C-Percentage of unduplicated students and students with exceptional needs scoring in the 20 <sup>th</sup> percentile or lower on the fall NWEA MAP Reading and/or Math assessment receiving intervention.  Source: Attendance in programs	November 2023  ELA: 100% Math: 100%			November 2026  ELA: 100% Math: 100%	
11	Priority 8 - Percentage of students (K-8 <sup>th</sup> ) scoring at or above the 61 <sup>st</sup> percentile on the winter NWEA MAP  Source: NWEA MAP	Winter 2024 <u>ELA</u> All: 48% SED: 29.7%  <u>Math</u> All: 32.7% SED: 21%			Winter 2027 <u>ELA</u> All: 55% SED: 35%  <u>Math</u> All: 40% SED: 28%	

## Goal Analysis for 2024/25

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.



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.

N/A

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

N/A

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.

N/A

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.

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff/PD	<p>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff. PD:</p> <ul style="list-style-type: none"> <li>○ Maintain early release Monday PD for regular data review, planning for intervention, and professional learning</li> <li>○ The Director of Student Services will plan and deliver PD and onsite coaching</li> <li>○ PD topics include: <ul style="list-style-type: none"> <li>- Writing instruction</li> <li>- Essential Standards</li> </ul> </li> <li>○ High 5 For All training for one teacher and our Director of Student Services through SCSOS</li> <li>○ SCSOS science training for all teachers grades TK-8</li> </ul>	\$876,233	No

1.2	Support Academic Achievement	Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, Homeless, and Foster Youth). Components include: <ul style="list-style-type: none"> <li>○ A Director of Student Services to oversee assessment and intervention system, work with teachers to analyze data and plan instruction and intervention</li> <li>○ Use Monday early release days for regular data review (MAP, Edmentum, classroom data); identification of underperforming students and setting up intervention groups with progress monitoring; and identifying the most effective intervention for each need. Specifically review assessment results and progress for SED student group</li> <li>○ Teachers work with small groups on targeted skills and mastery of essential standards</li> <li>○ 6 Aides to provide and support targeted intervention and progress monitoring</li> </ul>	\$206,115	178	Yes
1.3	Technology to Support Academic Achievement	<ul style="list-style-type: none"> <li>○ Illuminate as a data management system to efficiently obtain assessment data for student groups and create reports to view all assessment data holistically</li> <li>○ A comprehensive assessment system (MAP &amp; FastBridge)</li> <li>○ Edmentum, a personalized learning program</li> <li>○ Technology support programs</li> </ul>	\$27,185		No

## Goal

Goal #	Description	Type of Goal
2	Ensure the school is a safe, engaging, and inclusive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process.	Broad

State Priorities addressed by this goal.

State Priorities: 1, 3, 5, & 6

An explanation of why the LEA has developed this goal.

Educational partner feedback and input along with Dashboard results indicate a need to maintain the progress we've made with parent engagement/parent partnership but improve in communication; expand our efforts to decrease chronic absenteeism; and improve student behavior.

Along with most schools in California, we struggled with our Chronic Absenteeism and Suspension Rates. According to the 2023 Dashboard, our Chronic Absenteeism Rate declined from the 2022 rate, but it is still higher than our Baseline (6.2%) and Desired Outcome (5%). There is also a gap between the rate for our All student group (10%), our SED student group (18.9%), and Students with Disabilities (SWD) (21.2%). Our 2023 Suspension Rate increased 3% for our All student group and increased 6.9% for our SED student group. The Suspension Rate performance level for our All and SED student groups is at the Very High performance level. There is a gap in our Suspension Rate between our All student group and our SED student group. Historically our suspension rate has been 2% or less for most student groups. Although the 2024 parent survey results continue to be positive, ratings declined slightly in communication (88.9% in 2024; 100% in 2023) and if parents feel welcome to participate at the school (92.6% in 2024; 100% in 2023). Parents still say the school is friendly and welcoming (98.2% in 2024; 100% in 2023) and 100% continue to say the school is safe. Students say they feel safe at school: Usually: 71.7% (76.7% 2023); Sometimes: 24.8% (17.2% 2023); Never: 3.5% (6% 2023)

## Measuring and Reporting Results

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Target for Year 3 Outcome	Current Difference from Baseline
1	Priority 1C - Facilities Inspection Tool Rating  Source: Facilities Inspection Tool (FIT)	September 2023 Exemplary			September 2026 Exemplary	
2	Priority 3A - Percentage of parents who agree that they have opportunities to provide input on school policies and programs  Source: Local Parent Survey	February 2024 91.7%			February 2027 ≥95%	
3	Priority 3B/C- Percentage of parents who attended Trimester 1 Parent/Teacher Conferences  Local Parent Survey	November 2023 All: 94.9% SED: 89% EL: 86% SWD: 100%			November 2026 All: 97% SED: 93% EL: 90% SWD: 100%	

4	<p>Priority 5A - Attendance Rate</p> <p>Source: P2 Attendance Report</p>	<p>April 2024</p> <p>92.38%</p>			<p>April 2027</p> <p>≥95%</p>	180
5	<p>Priority 5B - Percentage of students who were absent for 10% or more of the total instructional days</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p>All: 10%</p> <p>White: 10.1%</p> <p>Hispanic: 6.7%</p> <p>SED: 18.9%</p> <p>SWD: 21.2%</p>			<p>2026 Dashboard</p> <p>All: 5%</p> <p>White: 6%</p> <p>Hispanic: 5%</p> <p>SED: 10%</p> <p>SWD: 15%</p>	
6	<p>Priority 5C - Middle School Dropout rate</p> <p>Source: Local SIS</p>	<p>April 2024</p> <p>0%</p>			<p>April 2027</p> <p>0%</p>	
7	<p>Priority 6A - Percentage of students suspended 1 or more times during the school year</p> <p>Source: CA School Dashboard</p>	<p>2023 Dashboard</p> <p>All: 4%</p> <p>White: 5%</p> <p>Hispanic: 3.3%</p> <p>SED: 9.2%</p> <p>SWD: 2.9%</p>			<p>2026 Dashboard</p> <p>All: 2%</p> <p>White: 3%</p> <p>Hispanic: 1%</p> <p>SED: 2%</p> <p>SWD: 2%</p>	
8	<p>Priority 6B - Percentage of students expelled at any time during the school year</p> <p>Source: Student Information System</p>	<p>April 2024</p> <p>0%</p>			<p>April 2027</p> <p>0%</p>	
9	<p>Priority 6C - Percent of parents, students, and staff who feel the school is safe.</p> <p>Source: Local Survey</p>	<p>February 2024</p> <p>Students: 96.5%</p> <p>Parents: 100%</p> <p>Staff: 100%</p>			<p>February 2027</p> <p>Students: 98%</p> <p>Parents: 100%</p> <p>Staff: 100%</p>	

10	Priority 6C - Percentage of parents, students, and staff who feel a sense of connectedness to the school.  Source: Local Survey	February 2024 Students: 85% Parents: 91.7% Staff: 96.7%			February 2027 Students: 90% Parents: 95% Staff: 98%	181
11	Priority 6C – Percentage of parents who say there is good two-way communication between home and school.	February 2024 88.9%			February 2027 ≥95%	

## Goal Analysis for 2024/25

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.

N/A

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.

N/A

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

N/A

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.

N/A

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.

# Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Parent Engagement and Communication	<ul style="list-style-type: none"><li>● Promote parent involvement through parent information opportunities such as: Back to School Night; Parent Teacher Conferences; Popcorn with the principals</li><li>● Communication systems using: Bright Arrow; Alma</li><li>● Teachers will send at least one postcard for positive reinforcement to each child per year.</li><li>● Maintain social media to engage families (videos, pictures, and live streams of school events)</li></ul> <p>Engaging school events such as: Pumpkin Carving/Decorating Contest; Assemblies; Movie Nights; Winter Program; Open House</p>	\$6,652	No

2.2	Student Behavior	<p>Students who are engaged and connected to the school community have fewer discipline issues. At Marcum we have <i>Houses</i> that connect students across grade levels and give everyone at the school a sense of belonging. We regularly offer whole school events designed to bring students together as teams with a little friendly competition. The following actions will address the need to improve student behavior:</p> <ul style="list-style-type: none"> <li>● Director of Student Services will monitor the patterns and trends of discipline for all students but especially for our SED student group and develop and implement strategies to decrease behavior incidents</li> <li>● Staff attend training related to school culture</li> <li>● Notify students and families who are not meeting the terms of interdistrict contracts (place on probation when appropriate)</li> <li>● Fund a part-time school counselor <ul style="list-style-type: none"> <li>○ Refer to school counselor as needed</li> </ul> </li> <li>● Training for support staff (student supervision)</li> <li>● Improve supervision efficiency</li> <li>● Review behavior matrix with staff and students at the beginning of the school year and periodically throughout the year</li> </ul>	\$13,500	183 No
2.3	Attendance	<p>Reducing absences and improving student attendance are crucial for student success. Actions include:</p> <ul style="list-style-type: none"> <li>○ Attendance campaign, “Miss a Day, Miss a Lot” with random attendance incentives</li> <li>○ Saturday School</li> <li>○ Notify students and families who are not meeting the terms of interdistrict contracts regarding attendance (place on probation when appropriate)</li> </ul>	\$1,000	No

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

Total Projected LCFF Supplemental and/or Concentration Grants	Projected Additional 15 percent LCFF Concentration Grant
\$140,597	\$0

**Required Percentage to Increase or Improve Services for the LCAP Year**

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
7.35%	0%	\$0	7.35

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 #s)	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
Goal 1, Actions 1.2	<p>As reported on the 2023 Dashboard in ELA our All student group increased 3.5 points and is now 8 points above the standard. Our SED student group declined 14.8 points to 40.5 points below standard. In Math, our All student group declined 9.4 points to 13.4 points below standard and our SED student group declined 28.5 points to 59 points below standard. The achievement gap between our All student group and our SED student group is increasing in ELA and Math.</p> <p>On the winter 2024 MAP test, there is a performance gap in Reading between the percentage of our All student group (48%) and our SED student group (29.7%) scoring at or above the 61<sup>st</sup> percentile and in Math there is a similar performance gap between our All student group (32.7%) and our SED student group (21%).</p> <p>Specific educational partner input from parents/guardians suggests the importance and need for intervention and teachers see the continuing need for intervention and support with data use.</p>	<p>Considering the achievement gap and educational partner input, we will maintain our action <i>Support Academic Achievement</i> but with some adjustments. We will devote most of our early release Monday time for the Director of Student Services and classroom teachers to hold data meetings with a focus on our Unduplicated student group. During these meetings, the team will identify skill gaps that will be addressed in the classroom with the whole class and identify students in need of Tier II and Tier III intervention. Targeted intervention will be planned and scheduled. The Director of Student Services will oversee all universal testing, progress monitoring, assessment scheduling, and training for delivery of targeted intervention as well as monitor the progress of unduplicated pupils. Teachers and instructional aides will work with small groups on targeted skills and mastery of essential standards.</p> <p>These actions are being provided on an LEA-wide basis and we expect that all students scoring less than proficient on CAASPP ELA or Math and/or MAP Reading or Math assessments will benefit. However, because of the gap in performance, we believe this action will support our unduplicated pupils significantly more than other students because the data driven assessment of skill gaps will determine the targeted intervention they will receive to close the achievement gap.</p>	<p>Metrics 5 (Dashboard), 6 (CAASPP), and 11 (MAP) will be used to monitor the effectiveness of this action.</p>



## Limited Actions

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

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

Insert or delete rows, as necessary.

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

N/A

## Additional Concentration Grant Funding

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

Marcum-Illinois Union Elementary School District does not receive concentration grant add-on funding.

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

## 2023/24 Annual Update Table

Totals:	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Actual Expenditures (Total Funds)
<b>Totals:</b>	\$ 1,723,371.00	\$ 1,813,413.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Certificated Staff/PD	No	\$ 908,367	\$ 872,183
1	1.2	Instructional Materials & Equipment	No	\$ 52,000	\$ 154,681
1	1.3	Support Academic Achievement	Yes	\$ 204,139	\$ 258,493
1	1.4	Enrichment	No	\$ 2,950	\$ 911
2	2.1	Parent Engagement	No	\$ 6,242	\$ 8,664
2	2.2	Social-emotional Health	No	\$ 23,068	\$ 5,609
2	2.3	Transportation	No	\$ 131,719	\$ 148,629
2	2.4	Facilities	No	\$ 392,986	\$ 361,779
2	2.5	Parent Partnership	No	\$ 1,900	\$ 2,464

**2023/24 Contributing Actions Annual Update Table**

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 151,576	\$ 192,784	\$ 234,933	\$ (42,149)	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.3	Support Academic Achievement	Yes	\$ 192,784	\$ 234,933.00	0.00%	0.00%

## 2023/24 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$ 1,931,897	\$ 151,576	0.00%	7.85%	\$ 234,933	0.00%	12.16%	\$0.00 - No Carryover	0.00% - No Carryover

**2024/25 Total Planned Expenditures Table**

LCAP Year (Input)	1. Projected LCFF Base Grant (Input Dollar Amount)	2. Projected LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Input Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)
2024/25	\$ 1,913,405	\$ 140,597	7.348%	0.000%	7.348%

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 1,093,845	\$ -	\$ -	\$ 36,840	\$ 1,130,685.00	\$ 1,082,348	\$ 48,337

Goal #	Action #	Action Title	Student Group(s)	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Time Span	Total Personnel	Total Non-personnel	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Planned Percentage of Improved Services
1	1.1	Certificated Staff/PD	All	No	LEA-wide		All	Ongoing	\$ 876,233	\$ -	\$ 874,275	\$ -	\$ -	\$ 1,958	\$ 876,233	0.000%
1	1.2	Support Academic Achievement	All	Yes	LEA-wide	English Learners and Low-Income	All	Ongoing	\$ 206,115	\$ -	\$ 184,233	\$ -	\$ -	\$ 21,882	\$ 206,115	0.000%
1	1.3	Technology to Support Academic Achievement	All	No	LEA-wide		All	Ongoing	\$ -	\$ 27,185	\$ 14,185	\$ -	\$ -	\$ 13,000	\$ 27,185	0.000%
2	2.1	Parent Engagement and Communication	All	No	LEA-wide		All	Ongoing	\$ -	\$ 6,652	\$ 6,652	\$ -	\$ -	\$ -	\$ 6,652	0.000%
2	2.2	Student Behavior	All	No	LEA-wide		All	Ongoing	\$ -	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -	\$ 13,500	0.000%
2	2.3	Attendance	All	No	LEA-wide		All	Ongoing	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	0.000%

**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
\$ 1,913,405	\$ 140,597	7.348%	0.000%	7.348%	\$ 184,233	0.000%	9.629%	<b>Total:</b>	\$ 184,233
								<b>LEA-wide Total:</b>	\$ 184,233
								<b>Limited Total:</b>	\$ -
								<b>Schoolwide Total:</b>	\$ -

Goal #	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Support Academic Achievement	Yes	LEA-wide	English Learners and Low-Income	All	\$ 184,233	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](mailto: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<sup>493</sup> 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

## 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<sup>199</sup> 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.

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 <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2026–27</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> or when adding a new metric.	Enter information in this box when completing the LCAP for <b>2025–26</b> and <b>2026–27</b> . 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.

- 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. 209

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.

### 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.

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. 215

- **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).

# Proposition 28: Arts and Music in Schools Funding

## Annual Report

### Fiscal Year 2023-24

Name: Marcum-Illinois Union Elementary  
 CDS Code: 5171407-0000000  
 Allocation Year: 2023-24

**1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).**

PK-8th Grade Music and Movement Classes

**2. Number of full-time equivalent teachers (certificated).** 0.0

**3. Number of full-time equivalent personnel (classified).** 0.0

**4. Number of full-time equivalent teaching aides.** 0.0

**5. Number of students served.** 200

**6. Number of school sites providing arts education.** 1

**Date of Approval by Governing Board/Body** 6/12/2024 12:00:00 AM

**Annual Report Data URL**

<https://marcum-illinois.org>

**Submission Date** 6/10/2024 10:45:28 AM

## Proposition 28 AMS: School Site Expenditure Plan Template

### School Information

School Name:	County Code:	District Code:	Charter Number (if applicable):	Fiscal Year:
Marcum-Illinois Elementary School	51	71407		2023-2024

Address:	County Name:
2452 El Centro Blvd.	

City:	State:	Zip Code:
East Nicolaus	CA	95659

Contact Name:	Title:	Phone:	Email:
Maggie Irby	Superintendent	530-656-2407	maggiei@sutter.k12.ca.us

**Proposition 28 AMS: School Site Expenditure Plan Template Summary**

**Total Proposition 28 AMS Funds Received by the School**

Fiscal year:	2023-2024
Total Prop 28 AMS funding received:	\$ 28,144.00

**Plan Summary Total Planned Expenditures**

Staffing:	\$ -
Equipment, supplies, materials, training, and contracts:	\$ 4,631.25
Administrative costs:	\$ 46.31

**Total Proposition 28 Funds Included in this Plan**

Prop 28 AMS funding in plan:	\$ 4,677.56
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**Estimated Arts Education Costs in Prior Year Total Expenditures**

Staffing:	\$ -
Equipment, supplies, materials, training, and contracts:	\$ 4,631.25
Administrative costs:	\$ 46.31

**Community Engagement**

Describe the meaningful efforts made by the LEA to consult with its required community members and the opportunities provided by the school for public input in the development of the plan.

*Surveys, one-on-one meetings, parent meetings, etc.*

Describe how the development of the plan was influenced by community input.

*There have been ongoing requests for many years from students, parents, staff, and community members to bring music education back to our school.*

**Proposition 28 AMS: School Site Expenditure Plan Template**

Staffing											
Arts Discipline or Course	Course Number	Staffing FTE (or fraction)	Credentialed	CTE Credentialed	Classified	Teacher's Aide	Grade Levels Served	Number of Students Served	Estimated Cost (Salary + Benefits)	Funding Sources	Percent
TOTALS:			0	0	0	0		0	\$ -		

Equipment, Supplies, Training, & Materials						
Arts Discipline or Course	Item Description	Grade Levels Served	Number of Students Served	Estimated Cost	Funding Sources	Percent
TOTALS:				\$ -		

Arts Partnership Programs/Contracts (included in Equipment and Supplies)							
Arts Discipline or Course	Contract Description	Arts Partner	Grade Levels Served	Number of Students Served	Estimated Cost	Funding Sources	Percent
	Music and Movement Classes	Lisa Phenix Music	PK-8th	200.00	\$ 4,631.25	Prop 28 AMS	100
TOTALS:					\$ 4,631.25		

Administrative Costs						
Administrative/Oversight Provided	Arts/District Level Coordinator, Arts Leads, etc.	Service Provided	Grade Levels Served	Estimated Cost	Funding Sources	Percent
Indirect Costs	Maggie Irby	Administrative Service	PK-8th	\$ 46.31	Prop 28 AMS	100
TOTALS:				\$ 46.31		