

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Implementation Universal Transition Kindergarten Update**

**RECOMMENDATION:**

The Superintendent is recommending that the Board of Trustees receive an informational update report on Universal Transitional Kindergarten and how the District will plan for implementation beginning in the 2022-2023 school year.

**BACKGROUND:**

Transitional Kindergarten (TK) is a school grade that serves as a bridge between preschool and kindergarten, functioning to provide students with time to develop fundamental skills needed for success in school in an age and developmentally appropriate setting. Currently, TK serves students primarily those who turn 5 between September 2<sup>nd</sup> and December 2<sup>nd</sup>. These are the students who narrowly miss the cut off for regular kindergarten. The Universal Kindergarten will gradually be made available to every 4-year old student phasing in by 2025-26.

**STATUS:**

The District will begin phasing in Universal Transitional Kindergarten beginning in the 2022-23 school year expanding the range where 4-year-olds will be allowed to enroll in TK until all students turning 4 by September 1<sup>st</sup> 2025 will be eligible.

A power point presentation is being provided to update the board on the implementation of Universal Transitional Kindergarten for the 2022-2023 school year.

**FISCAL IMPACT:**

Unknown at this time.

**BOARD GOALS:**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal IV - STAFF NEEDS

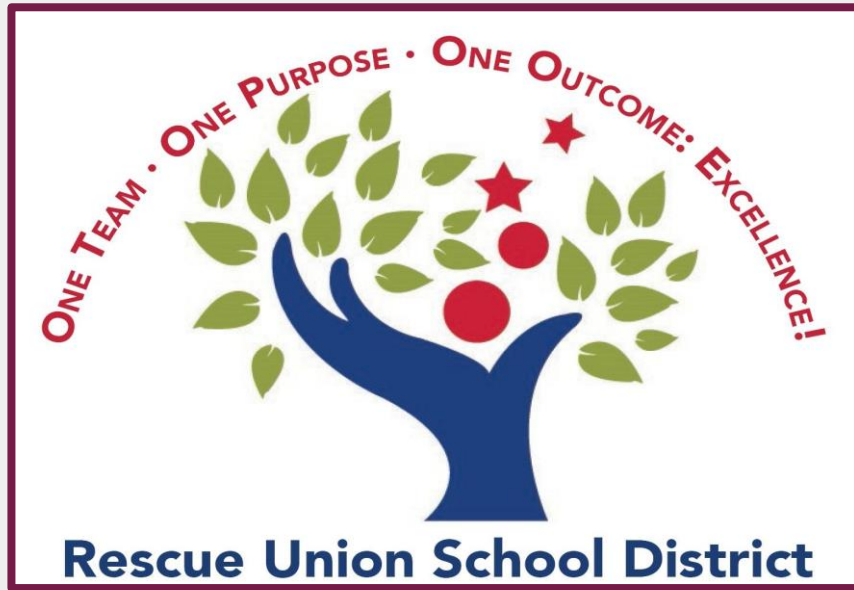
Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V – FACILITY/HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



**June 14, 2022**

## **Implementation of Universal Transitional Kindergarten Part Two**

Rescue Union School District Board of Education

# Agenda

- Transitional Kindergarten Background
- History of Transitional Kindergarten
- Legal Requirements of Universal Transitional Kindergarten
- Staffing Configurations
- TK Design and Implementation Factors
- Projected Student Enrollment
- Projected Facility and Staffing Needs
- Transitional Kindergarten Actuals for 2022-2023
- Next Steps
- Questions



# Transitional Kindergarten Background

## What is Transitional Kindergarten (TK)?

- Transitional kindergarten is a school grade that serves as a bridge between preschool and kindergarten, functioning to provide students with time to develop fundamental skills needed for success in school in an age - and developmentally-appropriate setting. It is not called preschool, because it officially comes after preschool and before kindergarten.

## “Transitioning” to Universal Transitional Kindergarten

- Currently, TK serves students primarily those who turn 5 between September 2nd and December 2nd. These are the students who narrowly miss the cut off for regular kindergarten. The Universal Transitional Kindergarten will gradually be made available to every 4-year old student phasing in by 2025-26.



# History of Transitional Kindergarten

**2010**

**Senate Bill (SB) 1381  
(Simitian)**

- Changed kindergarten age eligibility from a student whose 5th birthday occurs before December 2 to September 2
- Phased in over three years, beginning in 2012-13
- TK defined as kindergarten with a modified curriculum

**2014**

**SB 858 (Budget)**

- Required teachers first assigned to TK after July 1, 2015 to:
- Obtain 24 ECE<sup>1</sup> or child development credits
  - Have a CTC<sup>2</sup> child development permit
  - Locally determined to have equivalent experience
- Deadline extended until August 1, 2023

**2015**

**Assembly Bill (AB) 104  
(Budget)**

- Authorized Expanded TK (ETK) for four-year-olds whose 5th birthday occurs at any time during the school year
- Prorates per student funding and excludes students from unduplicated pupil count

**2021**

**AB 130 (Budget)**

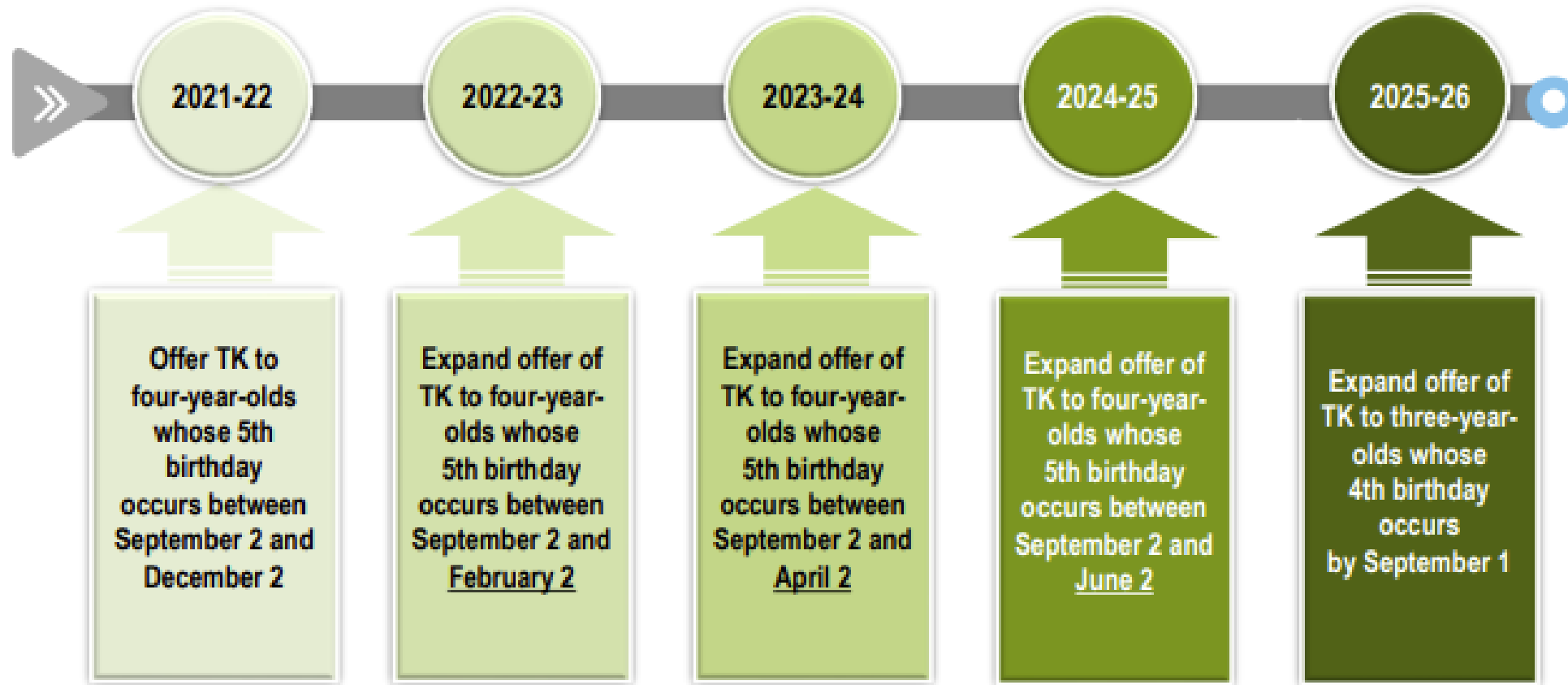
- Universalizes access to TK for all four-year-olds in the state
- Phased in over four years
- Maintains ETK authority
- Requires one teacher for every 12 students beginning in 2022-23 with intent to achieve 10:1 ratios if funded

<sup>1</sup>Early Childhood Education (ECE)

<sup>2</sup>Commission on Teacher Credentialing (CTC)



# Legal Requirements of Universal TK



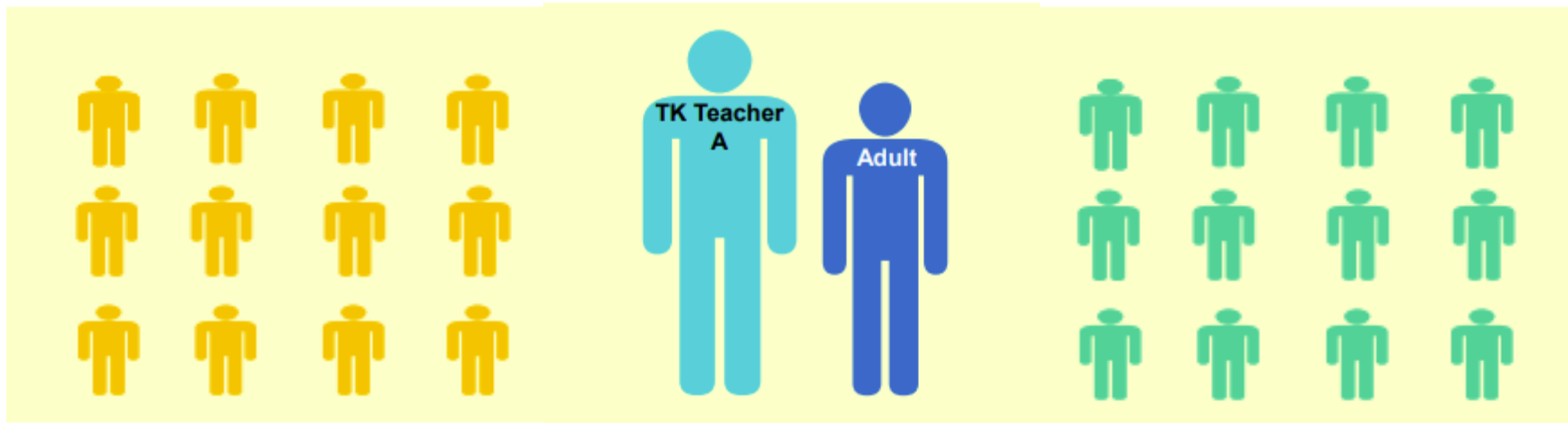
Education Code Sections (EC §) 48000(c)(1)(C)—(G)



# Staffing Configuration

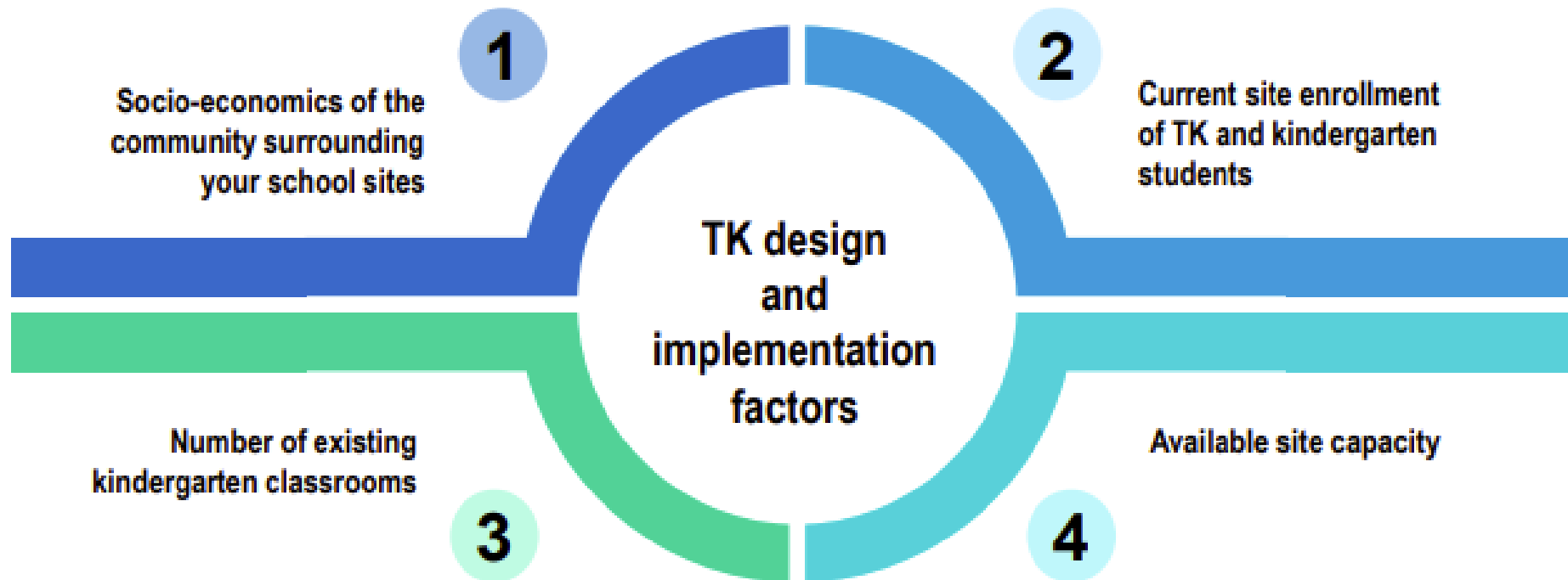
Law requires a maximum of 12 students per adult.

Classes that have a teacher and an instructional assistant may have up to 24 students in a class.



# TK Design and Implementation Factors

In preparing for Transitional Kindergarten, our district will need to determine the following:



# Projected Student Enrollment

Type of Student	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive)	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students	129	108	149	169	198	256



# Projected Facility and Staffing Needs

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Classrooms	6	5	7	8	9	11

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Teacher	6	5	7	8	9	11
TK Teacher's Assistants	6	5	7	9	10	14

*\* Estimates reflect a class size of 24 students per class.*



# Transitional Kindergarten Actuals for 2022-2023

## ➤ **Transitional Kindergarten Students**

- Currently 90 Students Enrolled (As of June 1st)

## ➤ **Staff Needs**

- 1 Transitional Kindergarten Class per Site
  - 5 Transitional Kindergarten Teachers
  - 5 Instructional Assistants

## ➤ **Facility Needs**

- 5 Classrooms (1 Classroom per Site)



# Next Steps...

**In preparing for the 2022-23 school year, our district will need to do the following:**

- Continue to monitor enrollment Monitor Enrollment
  - Do we need an additional class?
- Capacity
  - What classroom space do we have at our individual school sites?
- Staffing Needs
  - How many TK teachers are needed?
  - Ensuring that teachers selected meet the credential and experience requirements
  - How many instructional assistants are needed?
- Before and After School Care
  - The District is partnering with EDCOE to provide Extended Day Care for families who need it

**\* The District will need to monitor our TK model and adjust it accordingly as the enrollment eligibility date expands on an annual basis to meet the needs of our families.**





# Questions?



# Universal Pre-Kindergarten Plan

for Rescue Union School District



Approved by Local Board on:

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El Dorado County  
**Universal Pre Kindergarten (UPK) State Implementation Plan**

1. LEA/District: **Rescue Union School District**

2. The LEA UPK plan must be approved by the local governing Board before June 30, 2022.

What is the date of the Board meeting when the UPK Plan will be acted upon by the Board? A formatted district plan will be provided in advance for this Board presentation.

Date: June 14, 2022

**REFERENCE INFORMATION FOR COMPLETING YOUR PLAN**

3. Current and projected TK students to be enrolled. *(See chart below that shows the birth dates required to receive full ADA for the full school year. Districts may enroll students earlier than the dates shown below but will not receive ADA revenue until the child's 5<sup>th</sup> birthday.)*

**Table 1 TK Eligibility Requirements by Fiscal Year**

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
<b>Eligibility</b>	Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year	Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year	Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year	Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year	Turn four by September 1
<b>Additional New Funded Months by Year</b>	3 months	2 months	2 months	2 months	3 months
<b>Cumulative Additional Months</b>	3 months	5 months	7 months	9 months	12 months

El Dorado County  
Universal Pre Kindergarten (UPK) State Implementation Plan

1. LEA Name: **Rescue Union School District**
2. Contact Name and Title for Person Certifying the Application: Jim Shoemake, Superintendent
3. Contact e-mail: jshoemake@rescueusd.org
4. Contact phone number: (530) 677-4461
5. Did the LEA develop a joint plan with multiple LEAs (for example, multiple small and rural LEAs serving similar communities or countywide plans developed with support of the COE for all LEAs in the county)?

a. **Yes**

b. No

6. If the LEA answered Yes to Question 5, what other LEAs are part of this joint plan?

The participating districts in this plan are: Black Oak Mine USD, Buckeye USD, Camino USD, El Dorado COE, Gold Oak USD, Gold Trail USD, Lake Tahoe USD, Latrobe USD, Mother Lode USD, Pioneer USD, Placerville USD, Pollock Pines USD, Rescue USD and Silver Fork USD

**Table 1: Current Year Students in Part/Full Day TK and K (2021/22)**

Length of Day	# of Students
TK part day	108
TK full day	0
K part day	0
K full day	365

**Table 2: Projected Student Enrollment**

Type of Student	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive)	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students	129	108	149	169	198	256
CSPP (if applicable)	48	56	51	50	42	NA

**Table 3: Facilities Estimates (Cumulative)**

Use a class size of 24 students per class when completing the chart.

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Classrooms	6	5	7	8	9	11
CSPP Classrooms	3	3	4	4	4	4
Head Start or Other Early Learning and Care Classrooms	1	1	1	1	1	1

**Table 4: Staffing Estimates (Cumulative)**

Use the following adult to student ratios when completing the chart below.

Ratios	Not Specified	1:12	1:10**	1:10**	1:10**
Class Size *	24*	24*	24*	24*	24*

\* Average class size across the school site.

In completing the chart below, please consider needs that include retirements and turnover.

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK	6	5	7	8	9	11
TK Teacher's Assistants	6	5	7	9	10	14
CSPP (if applicable)	9	9	12	12	12	12
Other CSPP Classroom Staff (if applicable)	3	3	3	3	3	3
Early Education	N/A	N/A	N/A	N/A	N/A	N/A
District-level staffing (if applicable)						

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Ratios	Not specified	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24	24

\* Average class size across the school site

\*\* Subject to future legislative appropriation

**Table 5: Staff Credentialing**

How many credentialed TK teachers are currently employed by the LEA or consortium?	Provide the total amount of credentialed TK teachers that are employed by your LEA.	5 Teachers
Number of credentialed TK teachers by credential type.	Provide a number next to each type of credential type. Each teacher is counted only once and should equal the total amount of credentialed TK teachers that are employed by your LEA .	5 Teachers; Multiple Subject Credential
Multiple Subject Teaching (with additional 24 early childhood education units)	Provide the number of credentialed TK teachers in your LEA who hold a Multiple Subject Teaching Credential <i>with</i> additional 24 early childhood education units.	4 Teachers
Multiple Subject Teaching (without an additional 24 early childhood education units)	Provide the number of credentialed TK teachers in your LEA who hold a Multiple Subject Teaching Credential <i>without</i> additional 24 early childhood education units.	1 Teacher
Preliminary	Provide the number of credentialed TK teachers in your LEA who hold a Preliminary Credential.	0 Teachers
Less Than a Preliminary	Provide the number of TK teachers in your LEA who hold less than a Preliminary Credential.	0 Teachers
Education Specialist	Provide the number of credentialed TK teachers in your LEA who hold an Education Specialist Credential.	0 Teachers
How many credentialed TK teachers hold a bilingual authorization?	Provide the number of credentialed TK teachers in your LEA that hold a bilingual authorization.	5 Teachers
How many credentialed TK teacher positions are <i>unfilled</i> in the 2021–22 school year?	Provide the number of credentialed TK teacher positions that are <i>unfilled</i> .	0 Teachers
How many total credentialed TK teachers are projected to be needed by 2025–26?	Provide the number of credentialed TK teacher positions that are projected to be needed. (See your Table 4 response to this question)	11 Teachers
How many <i>additional</i> credentialed TK teachers do you project you will need to hire by 2025–26, considering turnover, retirements, and so on?	Provide the number of <i>additional</i> credentialed TK teachers that will be needed by 2025–26.	7 Teachers

**Table 6: Projected Number of TK Students Utilizing Extended Learning and Care**

2019–20	Current	2022–23	2023–24	2024–25	2025–26
15 Students	18 Students	23 Students	26 Students	30 Students	40 Students

**Table 7: Projected Number of Slots Available for TK Students**

Slot Type	2019–20	Current	2022–23	2023–24	2024–25	2025–26
<b>CSPP</b>	48	48	64	64	64	64
<b>Head Start</b>	16	16	16	16	16	16
<b>Extended Day Program/ELO-P</b>	15 Slots	18 Slots	25 Slots	27 Slots	30 Slots	40 Slots
<b>Boys and Girls Club (ASES) /ELO-P</b>	N/A	N/A	N/A	N/A	N/A	N/A
<b>OTHER</b>	15 Slots	N/A	15 Slots	20 Slots	20 Slots	20 Slots

## UPK Plan Addendum

### Vision and Coherence

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning? **Bold and underline all that apply**
  - a. **TK offered at all sites**
  - b. TK offered at some sites
  - c. TK stand-alone classes
  - d. TK and kindergarten combination classes
  - e. CSPP and TK combination classes (CSPP funding and ADA funding)
  - f. Locally-funded preschool and TK combination classes
  - g. **CSPP stand-alone classes**
  - h. **Head Start stand-alone classes**
  - i. Other
2. Does the LEA plan to implement full-day TK, part-day TK, or both?
  - a. Full Day TK
  - b. **Part Day TK**
  - c. Both
3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why.
4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract? **Bold and underline all that apply**
  - a. Yes - the LEA applied to expand its existing CSPP contract in 2022–23
  - b. Yes - the LEA applied for a new CSPP contract in 2022–23
  - c. Yes - the LEA will apply to expand its existing CSPP contract in future years (if funding is appropriated by the legislature)

- d. Yes - the LEA plans to apply to administer a CSPP contract in future years (if funding is appropriated by the legislature)
  - e. **No - the LEA has no plans to begin or expand a CSPP contract in future years**
  - f. No - the LEA plans to relinquish or reduce CSPP services in future years
5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract? **Bold and underline all that apply**
- a. Three-year-old children
  - b. Four-year-old children who will not be enrolled in TK in the current school year
  - c. Four-year-old children who will be enrolled in early admittance TK on their fifth birthday but who are not yet enrolled because their birthday does not fall in the range for which LEAs are fully funded to support TK. (Note: children whose birthdays fall outside of this range can be served in TK at LEA option from the beginning of the school year, but LEAs only generate ADA after the child's fifth birthday.)
  - d. Four-year-old children who are enrolled in TK, including early admittance TK (CSPP would provide extended learning and care in addition to the TK instructional day).
6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline above)?
- a. 2022–23 (Birthdays February 3 or after) **Bold and underline one**
    - i. Yes
    - ii. **No**
    - iii. Maybe
  - b. 2023–24 (Birthdays April 3 or after) **Bold and underline one**
    - i. Yes
    - ii. **No**
    - iii. Maybe

- c. 2024–25 (Birthdays June 3 or after) **Bold and underline one**
  - i. Yes
  - ii. **No**
  - iii. Maybe

### **Community Engagement and Partnerships**

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan. **Bold and underline all that apply**
  - a. Parent Teacher Association Meetings
  - b. **Family or parent surveys**
  - c. English Learner Advisory Committee (ELAC)
  - d. **District English Learner Advisory Committee (DELAC)**
  - e. Special Education Local Plan Area (SELPA)
  - f. School Site Council
  - g. District Advisory Committee
  - h. **LCAP educational partners input sessions**
  - i. Tribal Community input session
  - j. Co-hosting events with community-based organizations (CBOs)
  - k. Hosting meet and greets with the early learning and care community
  - l. LPC Meetings
  - m. Local Quality Counts California (QCC) consortia meetings
  - n. First 5 County Commission meetings
  - o. Community Advisory Committee (CAC)
  - p. **Head Start Policy Council meetings**
  - q. Collaboration with parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])

- r. Other
2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care. **Bold and underline all that apply**
- a. **Expanded learning programs on an LEA site (ASES, 21st Century Community Learning Centers [21st CCLC], ELO-P)**
  - b. Expanded learning programs at a CBO site (ASES, 21st CCLC, ELO-P)
  - c. CSPP (on an LEA site)
  - d. CSPP (at a CBO site)
  - e. LEA- or locally-funded preschool
  - f. Head Start
  - g. LEA preschool funded with Title I of the Every Student Succeeds Act funds
  - h. Other CBO preschool
  - i. State subsidized child care (not including CSPP)
  - j. Other

### **Workforce Recruitment and Professional Learning**

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential? **Bold and underline all that apply**
- a. Partner with one or more local Institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential
  - b. Apply for a California Classified School Employee Teacher Credentialing Program grant (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/Classified-Sch-Empl-Teacher-Cred-Prog>) on your own, with your COE, as part of a new collaborative, or by joining an existing Classified grant program to recruit teachers
  - c. **Apply for a California Teacher Residency Grant Program** (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/teacher-residency-grant-program>) **on your own, as part of a new collaborative, or by joining an existing Teacher Residency Grant Program to recruit and prepare individuals with a bachelor's**

**degree who want to become teachers in your LEA Join an existing intern preparation program to recruit and prepare teachers for your LEA**

- d. Join an existing apprenticeship cohort program to recruit and prepare teachers for your LEA
  - e. Establish a relationship with other local LEAs to establish pathways for high school students interested in a career in CSPP or in P–3 teaching through clubs, registered apprenticeships, or other such early recruitment opportunities
  - f. Partner with the California Center on Careers to contact registrants who might be interested in becoming teachers for your LEA
  - g. Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services
  - h. Apply for workforce development funding and competitive grant opportunities from the CDE
  - i. Provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential
  - j. Provide advising on credential requirements and options for how to meet these requirements
  - k. Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs, open response]
  - l. Partner with a local IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential
  - m. Partner with a COE to provide other services to candidates seeking to earn a multiple subject credential
  - n. Other
  - o. None of the above, the LEA currently has enough Multiple Subject Teaching Credential holders to meet the need for TK educators
2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under *EC* Section 48000(g)(4)? **Bold and underline all that apply**
- a. Partner with a local Institute of Higher Education (IHE) offering eligible early childhood education or childhood development coursework
  - b. **Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units**

- c. Provide information on scholarship and grant opportunities
  - d. Apply for workforce development funding and grant opportunities
  - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
  - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
  - g. Provide advising on requirements and how to meet the requirements
  - h. Offer unit-bearing IHE coursework at a local LEA site during times that work for teachers
  - i. **Develop or work with an established mentorship program to support new TK teachers**
  - j. Other
  - k. None of the above; the LEA currently has enough Multiple Subject Teaching Credential holders who have at least 24 units in early childhood education, or childhood development, or both; professional experience in a classroom setting with preschool-age children that is comparable to the 24 units of education described in subparagraph (a); or a Child Development Teacher Permit issued by the CTC
3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective **CSPP** teachers, including multilingual educators, to obtain a Child Development Teacher Permit **Bold and underline all that apply**
- a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
  - b. Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
  - c. Provide information on scholarship and grant opportunities
  - d. Apply for workforce development funding and grant opportunities
  - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
  - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
  - g. Provide advising on requirements and planning for how to meet the Child Development Teacher Permit requirements

- h. Offer unit-bearing coursework at a local district site during times that work for teachers
  - i. Other
  - j. **None of the above, the LEA is not planning to support prospective CSPP educators in obtaining a Child Development Teacher Permit**
4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year? **Bold and underline all that apply**
- a. Ages & Stages Questionnaire (ASQ)
  - b. BRIGANCE Early Childhood Screen
  - c. Desired Results Developmental Profile (DRDP)
  - d. Developmental Reading Assessment (DRA)
  - e. **LEA-based, grade level benchmarks and a report card**
  - f. Teaching Strategies GOLD (TS GOLD)
  - g. Work Sampling System (WSS)
  - h. Other
  - i. The LEA does not plan to offer professional learning on child observational assessments
5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals? **Bold and underline all that apply**
- a. **Effective adult-child interactions**
  - b. Children’s literacy and language development (aligned with the Preschool Learning Foundations and Frameworks)
  - c. Children’s developing math and science (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
  - d. Children’s social-emotional development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
  - e. Implicit bias and culturally- and linguistically-responsive practice
  - f. **ACEs and trauma- and healing-informed practice**
  - g. Curriculum selection and implementation

**h. Creating developmentally-informed environments**

- i. Administration and use of child assessments to inform instruction
- j. Support for multilingual learners, including home language development and strategies for a bilingual classroom
- k. Serving children with disabilities in inclusive settings, including Universal Design for Learning

**i. Engaging culturally- and linguistically-diverse families**

- m. Other
- n. Site leaders and principals will not be offered professional learning on early childhood education

**Curriculum, Instruction, and Assessment**

1. Does the LEA plan to provide any of the following language model(s) for TK students? **Fill in blanks and then bold and underline all that apply**
  - a. Dual language program with a language allotment<sup>1</sup> of 50/50. The language(s) offered will be: \_\_\_\_\_
  - b. Dual language program with a language allotment of 90/10. The language(s) offered will be: \_\_\_\_\_
  - c. Dual language program with a language allotment of 80/20. The language(s) offered will be: \_\_\_\_\_
  - d. Dual language program with a language allotment of 70/30. The language(s) offered will be: \_\_\_\_\_
  - e. **English-only instruction with home-language support**
  - f. None
  - g. Other

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<sup>1</sup> The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students?
  - a. Dual language program with a language allotment<sup>2</sup> of 50/50.
  - b. Dual language program with a language allotment of 90/10
  - c. Dual language program with a language allotment of 80/20.
  - d. Dual language program with a language allotment of 70/30.
  - e. English-only instruction with home-language support
  - f. None
  - g. **Other: The El Dorado County Office of Education (EDCOE) provides the CSPP at multiple school sites in the county. EDCOE provides English-only instruction with home-language support.**
  
3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas. **Bold and underline all that apply**
  - a. Provide training for staff on the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model
  - b. Implement the CSEFEL Pyramid Model in the classroom
  - c. **Designing developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)**
  - d. **Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings**
  - e. **Use developmental observations to identify children's emerging skills and support their development through daily interactions**
  - f. **Development of lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction**

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<sup>2</sup> The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

- g. **Staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills**
  - h. Offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning
4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming? **Bold and underline all that apply**
- a. Implement Universal Design for Learning
  - b. **Provide adaptations to instructional materials**
  - c. **Provide specialized services (for example, occupational therapy, physiotherapy, speech and language pathology therapy) in the classroom with peer models**
  - d. Implement social-emotional strategies, such as the Pyramid Model, CSEFEL, and others
  - e. Provide additional staff to support participation in instruction
  - f. Other
5. What assessments does the LEA plan to use in TK or kindergarten? **Bold and underline all that apply**
- a. **ASQ**
  - b. **BRIGANCE Early Childhood Screen**
  - c. DRDP
  - d. DRA
  - e. **LEA-based grade level benchmarks and a report card**
  - f. TS GOLD
  - g. WSS
  - h. Other
  - i. The LEA does not plan to use a common TK assessment
  - j. Unsure

## LEA Facilities, Services, and Operations

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs? **The Rescue Union School District will offer flexible scheduling to maximize the use of our facilities to accommodate the number of students attending our UPK program (i.e. Offer AM/PM classes to utilize classroom space when needed to prevent the displacement of any established early education programs on our campuses).**
2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? [multiple choice - **Bold and underline all that apply**]
  - a. **Yes**
  - b. No
    - i. If no, how many more classrooms does the LEA need?
    - ii. If no, how might the LEA provide classrooms in the timeframe needed?
3. Does the space meet the kindergarten standards described in *California Code of Regulations*, Title 5, Section 14030(h)(2)? [select multiple choice responses - **Bold and underline all that apply**]
  - a. **Yes**
  - b. No
    - i. If no, what modifications need to be made? What resources are needed to make them? (See Facilities Grant Program Funding at <https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Full-Day-Kindergarten-Facilities-Grant-Program-Funding>)
4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? [select multiple choice response - **Bold and underline all that apply**]
  - a. **Yes**
  - b. No
    - i. If no, what modifications need to be made? What resources are needed to provide equipment or accommodations?

5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? [select multiple choice **Bold and underline all that apply**]
- a. **Yes**
  - b. No
    - i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming?
6. In which of the following areas does the LEA intend to make updates to facilities? **Bold and underline all that apply**
- a. Turfed area
  - b. Paved area
  - c. Apparatus area
  - d. Land required for buildings and grounds
  - e. Total square feet required
  - f. **None of the above**
7. What transportation will the LEA offer to children enrolled in TK? **Bold and underline all that apply**
- a. **Transportation to and from the TK program**
  - b. Transportation from the TK program to an extended learning and care opportunity on another LEA site
  - c. Transportation from the TK program to an extended learning and care opportunity on a non-LEA site (for example, a CBO that operates a preschool program)
  - d. No transportation will be provided
8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK? **The Rescue Union School District will house extended learning and care opportunities on our campuses for TK students. Transportation is available for students at the beginning and the end of the scheduled school day. Families will be required to pick up their children beyond the school day hours.**

RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Local Control Accountability Plan (LCAP) Public Hearing

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees hold a public hearing on the 2021-2024 Local Control Accountability Plan which includes the revisions for 2022-2023.

**BACKGROUND:**

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process and hold a public hearing. The 2021-2024 LCAP has been updated in consultation with parents, students, staff, local bargaining units and the public.

**STATUS:**

The Board will hold a public hearing on June 14, 2022 for public comment on the LCAP. The Local Control Accountability Plan will be presented to the Board for approval on June 28, 2022. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

**FISCAL IMPACT:**

Funding and expenditures are defined in the LCFF and detailed in the 2021-2024 LCAP and adopted district budget.

**BOARD GOAL(S):**

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



**June 14, 2022**

**2022-2023 LCAP Public Hearing**

Rescue Union School District Board of Education

# Agenda

- What is the Local Control and Accountability Plan (LCAP)?
- 2022-2023 LCAP Development
- Engaging our Educational Partners
- Data informed themes
- Data informed improvements and revisions to our 2022-2023 LCAP
  - Goals 1, 2, and 3
- Next Steps
- Questions
- Public Hearing



# What is the Local Control and Accountability Plan (LCAP)?

- Each District and Charter School in the State of California is required to develop and annually update the three-year Local Control and Accountability Plan (LCAP)
  - Describes the goals, actions, services, and expenditures
  - English learner, foster/homeless youth, and low income student groups
  - Meaningful stakeholder engagement
- The resources supporting the plan come from the State of California and its Local Control Funding Formula for public schools.



# 2022-2023 LCAP Development

- Build on the work we did in 2021-2022
- Reflect on what we have learned this year
  - Study Sessions on Goals 1, 2, and 3
  - Surveys
  - Listening Circles
- Refine our actions for 2022- 2023 LCAP
  - May 24, 2022 Budget Study Session



# Engaging our Educational Partners

- **Leadership**

- Rescue Union School Board of Trustees, Site Principals and District Leadership Team

- **Labor Groups/Staff**

- Rescue Union Federation of Teachers (RUFT) and Rescue Classified School Employees Association (CSEA)

- **Community Input**

- California Healthy Kids Survey, California School Climate Survey, California School Parent Survey, 2022 LCAP Parent Survey, Student Listening Circles, and the District English Language Advisory committee (DELAC).



# Data informed themes

- Outdoor Education opportunities were appreciated
- We are experiencing an increased number of students who need support with social emotional, life-skills, and special education needs
- We have a number of initiatives and interests that require staff and time
- The Districts fiscal stability and health are valued
- Infrastructure issues need to be addressed



# LCAP Goal 1

The District will provide quality educational services to maximize academic achievement for all individual students and student groups



# LCAP Goal 1 - Data informed improvements and revisions for 2022-2023

Most of the State funds related to this Goal come from targeted grants and/or “categorical” allocations

- ELOP Grant
  - Support our summer program
- Educator Effectiveness Block Grant
  - Staff training and professional development
- TK Funding
  - Support TK program
- Special Education Funding
  - TBD by SELPA



# LCAP Goal 2

The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families.



# LCAP Goal 2 - Data informed improvements and revisions for 2022-2023

- Facility Capital Projects (One-time deposit)
  - Deferred Maintenance Projects
  - Increase all counselors at each site to full-time
  - Improved clerical support for new hires
  - Prep for grades 1-3
- 
- Special Education Supports
  - Garden / Site-Based Outdoor Education Coordinator
  - Instructional Focus Leads (K-2, 3-5, 6-8)

# LCAP Goal 3

The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish.



# LCAP Goal 3 - Data informed improvements and revisions for 2022-2023

- Facility Capital Projects Fund
- Structural Deficit
- Grade 3-8 Computer Replacement Program
  - 20% (500 units) per year
- Grade K-2 Computer / Ipad Replacement Program
  - 20% (220 units) per year
- Health Office Nurse Staffing
- Staff Computer Replacement Program

# Next Steps

- Public Hearing (June 14, 2022)
- Finalize LCAP Plan and Distribute to Community
- Present to Board and Adopt (June 28, 2022)
- Update and Review Progress Monitoring Metrics as Data Becomes Available in August



# Questions or Comments





## **LCFF Budget Overview for Parents**

Local Educational Agency (LEA) Name: Rescue Union School District

CDS Code: 09619780000000

School Year: 2022-23

LEA contact information:

Jim Shoemake

Superintendent

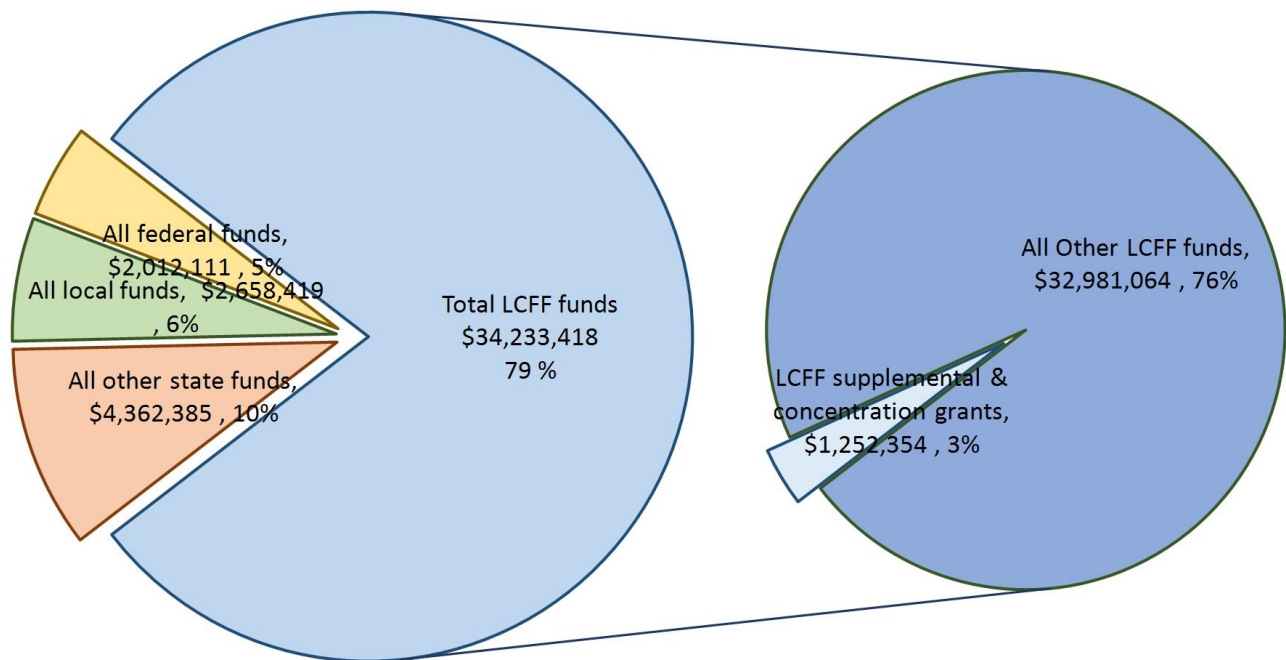
[jshoemake@rescueusd.org](mailto:jshoemake@rescueusd.org)

(530) 677-4461

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 2022-23 School Year**

## Projected Revenue by Fund Source

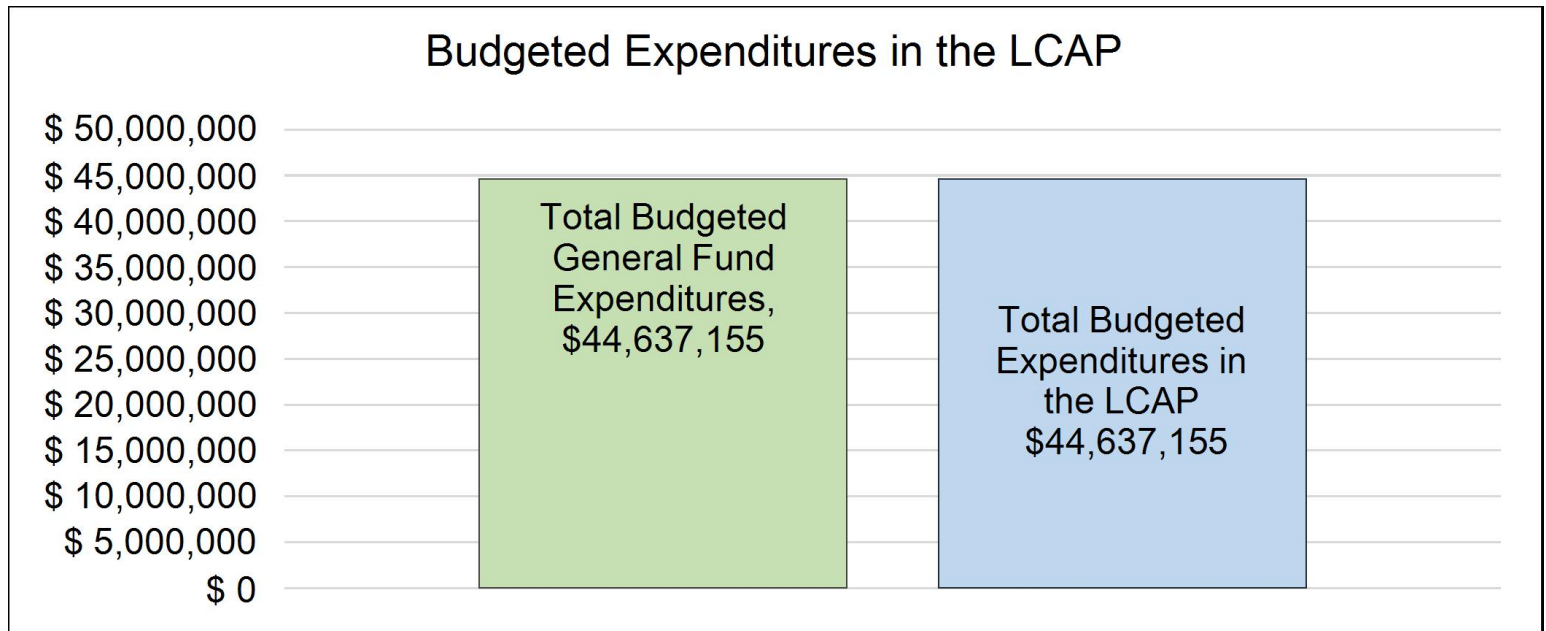


This chart shows the total general purpose revenue Rescue Union School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Rescue Union School District is \$43,266,333, of which \$34,233,418 is Local Control Funding Formula (LCFF), \$4,362,385 is other state funds, \$2,658,419 is local funds, and \$2,012,111 is federal funds. Of the \$34,233,418 in LCFF Funds, \$1,252,354 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 Rescue Union School District plans to spend for 2022-23. 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: Rescue Union School District plans to spend \$44,637,155 for the 2022-23 school year. Of that amount, \$44,637,155 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

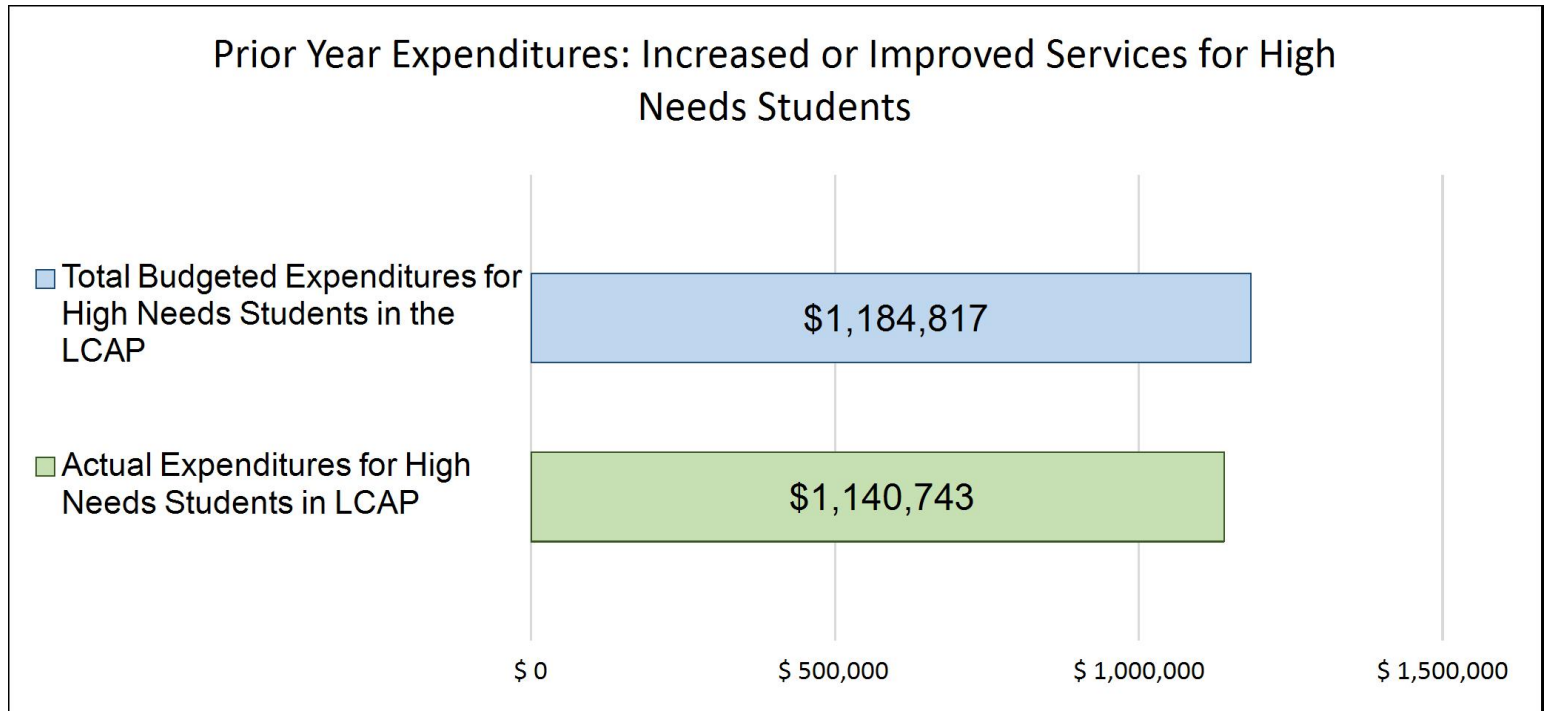
N/A

## Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Rescue Union School District is projecting it will receive \$1,252,354 based on the enrollment of foster youth, English learner, and low-income students. Rescue Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Rescue Union School District plans to spend \$1,323,664 towards meeting this requirement, as described in the LCAP.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Rescue Union 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 Rescue Union 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 2021-22, Rescue Union School District's LCAP budgeted \$1,184,817 for planned actions to increase or improve services for high needs students. Rescue Union School District actually spent \$1,140,743 for actions to increase or improve services for high needs students in 2021-22.

The difference between the budgeted and actual expenditures of \$-44,074 had the following impact on Rescue Union School District's ability to increase or improve services for high needs students:

The reduced expenditures did not have an impact in the District's ability to increase and improve the services for high needs students.



# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Rescue Union School District	Jim Shoemake Superintendent	jshoemake@rescueusd.org (530) 677-4810

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).

## Educator Effectiveness Block Grant

This grant came out shortly after our LCAP had been developed. District leadership used the LCAP surveys, feedback and plan to develop this block grant.

## Expanded Learning Opportunities Program

This grant came out shortly after our LCAP had been developed. District leadership used the LCAP surveys, feedback and plan to develop this grant.

## Pre-K Planning and Implementation

Our enrollment packets are going out this month and will help determine next steps  
Families and our labor leaders will assist us with the development of our 2022-2023 plan

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

The Rescue Union School District does not receive this additional funding

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

We engaged with the following educational partners:

Leadership (we engage with these groups at scheduled meetings almost weekly and as needed)  
Rescue Union School Board of Trustees, Site Principals and District Leadership Team

Labor Groups/Staff (we engage with these groups at scheduled meetings almost weekly and as needed)  
Rescue Union Federation of Teachers (RUFT) AND Rescue Classified School Employees Association (CSEA)

Community Input and Surveys (these opportunities and surveys are administered at scheduled dates throughout the year)  
California Healthy Kids Survey, California School Climate Survey, California School Parent Survey, 2022 LCAP Parent Survey, Student Listening Circles, and the District English Language Advisory committee (DELAC).

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

All expenses were intended to mitigate learning loss due to COVID-19.

Staffing = \$1,129,472.00 (54%)

Additional certificated staff and paraeducator support

Instructional resources = \$538,923.00 (26%)

Outdoor education and classroom funding and technology tools

Safe School Personnel = \$344,321.00 (17%)

Increased staffing for custodians and counselors

Social Emotional Learning Supports = \$40,000.00 (2%)

Anti-bullying, character education, PBIS, Trauma informed practices

Safe Schools Materials and Supplies = \$11,578.00  
Materials to support rapid COVID-19 testing of staff and students

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

## Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), 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

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

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

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** *“A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”*

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021



# Local Control 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
Rescue Union School District	Jim Shoemake Superintendent	jshoemake@rescueusd.org (530) 677-4461

## Plan Summary [2022-23]

### General Information

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

Situated approximately 30 miles east of Sacramento and nestled in the beautiful foothills of the Sierra Nevada Mountains, the Rescue Union School District proudly serves the communities of Rescue, Shingle Springs, Cameron Park, and El Dorado Hills. The district is well known and respected for the quality educational programs it provides to students in transitional kindergarten through eighth grade. As of May 2022, student enrollment within the district is 3,592 which is lower than last year but still an improvement over projections.

The Rescue Union School District includes five elementary schools and two middle schools, and all of our schools have been recognized with either the California Distinguished School Award, National Blue Ribbon School Award, or the California Gold Ribbon School Award. All schools pride themselves on providing positive school climates, and each is committed to ensuring that all children receive a rigorous, meaningful, and stimulating academic experience that prepares them well for college and career. For the 2021-2022 school year, Rescue Union School District also offered a virtual Long Term Independent Study Program for those students who were not comfortable coming to school in person due to the pandemic. 32 of our TK-8 took advantage of that program.

Rescue Union School District serves a demographic population that is 71.1% White, 16% Hispanic, 5.2% Asian, 0.9% African American, 1.5% Filipino, and 4.7% two or more races. 18.2% of our students are socioeconomically disadvantaged (eligible for free or reduced priced lunches or have a parent/guardian that did not receive a high school diploma), and 4.3% of our students are English learners, as noted on the CA School Dashboard.

District-wide, as of the 2021 State test data, 69.3% of students in grades three through eight are meeting or exceeding English language Arts standards as measured by the Smarter Balanced Summative Assessment, while 61.1% of our students are meeting or exceeding the standard in mathematics. Performance on locally defined benchmark assessments, including DIBELS, curriculum-based math assessments, and Lexile measurements, also indicate that a majority of our students are making progress in meeting the state's academic standards.

In addition to providing rigorous instruction aligned to the California State Standards in all core academic classes, the Rescue Union School District offers a range of enriching electives, including, but not limited to, courses in robotics, computer assisted drafting, health, aeronautics, computer science, music, and world language. The district recognizes that it takes outstanding teachers, support staff, and administrators to bring these quality educational programs to life. Rescue USD strives to hire only the very best faculty, staff, and administrators. In support of this claim, 100% of our teachers are fully and appropriately credentialed.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The Rescue Union School District prides itself on quality programs and practices. The students who attend our schools are making remarkable academic gains and developing the knowledge and critical thinking skills necessary to be successful in college and career. Based on a historical review of the California School Dashboard, it is clear that the majority of students were meeting or exceeding academic standards, as measured by the Smarter Balanced Summative Assessment and local metrics. The Smarter Balanced Summative Assessment results indicate that 69.3% of our third through eighth graders met or exceeded the standard for English language arts and 61.1% of students met or exceeded the standard in math. Local academic metrics, including DIBELS, Lexile measurements, and curricular-based benchmark assessments also indicate that most students are making progress on mastering the California State Standards for English language arts and mathematics. New curricular adoptions that are aligned to the California State Standards, coupled with regular and ongoing training centered on standards aligned instruction, have aided us in achieving these results.

Positive school climate is another source of pride for the Rescue Union School District. Teachers, support staff, administrators, and the students themselves go to great lengths to ensure that children feel safe and connected to their school. Results from the 2021-2022 California Healthy Kids Survey, administered to fifth and seventh graders at all schools, indicate that 82% of elementary students and 66% of middle school students feel connected to their school most or all of the time. 89% of elementary students reported feeling safe at school most or all of the time and only 66% of middle school students reported that they feel safe or very safe. This rate is from the 2019 school year as the reports on the dashboard were suspended due Prior to the pandemic, the state indicator for suspension is green for the "all students" category. Notably, African American students, Foster Youth, Asian students, and students who identify as Two/+ Races, all moved out of the red or orange categories for suspension into the green category, while Students with Disabilities moved from the red category to yellow. For the 2021-2022 school year, 100% of our teachers are appropriately credentialed and assigned.

Rescue Union School District is also proud of the technology initiatives contained in our LCAP and the progress we've made in advancing the effective use of educational technology within the classroom environment. Currently we have a student to computer ratio of 1:1 3rd - 8th grade. Courses, such as our Project Lead the Way series, have students using state of the art technology to construct and program VEX robots, develop their own functional apps using MIT App Inventor, design real world structures using professional grade computer assisted drafting software, and code with Python. As of Spring 2022 we are at a 1:1 student to computer ratio for grades 3-8. We have also invested in personnel and staff development to support continued growth and the ability to most effectively use technology to enhance and even redefine the educational experience for our students.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Results are from the 2019 Dashboard, as reports on the Dashboard were suspended in 2020 due to the pandemic.

The following state indicators contain student groups that are identified in the "Red" or "Orange" category on the California School Dashboard):

Suspension Rate - Homeless (Red)

Chronic Absenteeism - Homeless (Red), Students with Disabilities (Orange)

English Language Arts - English Learners (Orange)

Mathematics - English Learners (Orange)

No local performance indicators fall within the "Not Met" or "Not Met for Two Years" category on the LCFF Evaluation Rubric.

According to the California School Dashboard, the following state indicators contained student groups that performed two or more performance levels below the "all students" category:

Suspension Rate - Homeless (Red)

Chronic Absenteeism - Homeless (Red), Students with Disabilities (Orange)

English Language Arts - Socioeconomically Disadvantaged (Yellow), Students with Disabilities (Yellow), English Learners (Orange)

Mathematics - English Learners (Orange)

To address suspension rates, discussions are being held with school site principals and teachers to develop better alternatives to suspension. Restorative Practices training and associated school-based programs have been implemented at all schools to promote alternatives to suspension. The district is implementing Positive Behavioral Interventions and Supports at all seven schools, and a behaviorist and supporting team of paraeducators have been hired to work directly with students who may be engaged in behaviors that could lead to suspension. Social Emotional Learning and Trauma Informed Practices continue to be a focus this year to help school personnel better understand students' emotional states and provide appropriate responses.

To further lower our chronic absenteeism rate, the district is closely monitoring absences for all students and using various means to reach out to families who have students with excessive absences. Outreach programs include in person meetings with administrators, phone conferences with principals and secretaries, letters mailed to families, and partnerships with the El Dorado County School Attendance Review Board.

To further support our socioeconomically disadvantaged students and students with disabilities, the Rescue Union School District is utilizing LCFF base and supplemental funds to address the academic achievement gaps for all students, including English learners, Socioeconomically Disadvantaged students, and Students with Disabilities. Intervention funds are allocated to each of our seven schools to support programs such as before and after-school tutoring, increased support personnel, remediation curriculum, etc. School administrators, working with their school site councils, have local discretion to use these funds to best address the unique needs of their student population. An English Learner coordinator (Coordinator of Multi-Tiered System of Support) and bilingual para-educators have been hired by the district to support English learners, coordinate effective intervention programs, and provide professional development on "integrated" and "designated" English instruction. Teams of special education and general education teachers work with administrators, students, and parents to address students with disabilities' needs through the IEP process.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Effective educational partner engagement remains a key factor in the successful creation of this year's LCAP. This year we solicited viewpoints and suggestions from our educational partners (board, parents, students, staff, and DELAC) throughout our district, as gathered from several important educational partner feedback loops:

- California Healthy Kids Survey
- California School Climate survey
- California School Parent Survey
- Our own LCAP survey with closed and open ended questions inviting parent and student input and feedback. Nearly 400 families responded to the survey.
- Our District English Language Advisory Committee also met and provided important perspective on the needs of our English language learners and the unique challenges many of these students face.
- Our teachers, support staff, and administrators have contributed their input via our weekly and monthly meetings with RUFT, CSEA and Management, providing recommendations on how to best serve the needs of the children they work with.
- And, perhaps most importantly, our students' voices have been heard, as they've shared valuable insights through Student Listening Circles, where their ideas, suggestions, and concerns were recorded by administrators.

With the collective input from all of our educational partners we've refined our LCAP to ensure it is thorough in addressing the needs of our students, families, schools, and surrounding communities.

The LCAP supports effective, universal core instruction, while at the same time provides significant enrichment opportunities and targeted intervention and supports. The integration of effective educational technology, such as Chromebooks and G-Suite, into the classroom continues to be a stakeholder priority. In response, additional devices and professional development are included in our plan. The importance of school climate can never be understated, and the LCAP addresses this need through initiatives such as increased counseling services, a

team of behavior support aides, PBIS implementation, district-wide Trauma Informed Practices training, and character education programs. English learners’ needs are assessed through the ELPAC and other measures, and these children receive assistance throughout the year from additional personnel such as bilingual para-educators and a Multi-Tiered Systems of Support and Special Programs (Title 1 and EL) Coordinator. The LCAP also provides intervention funds for each school so that teachers and administrators can craft an academically supportive program that is tailored to the needs of their school’s population. In the LCAP, we also strive to provide professional development opportunities that align with the diverse work that our employees do. Whether it be a teacher, secretary, custodian, media clerk, bus driver, or any other employee, we’ve prioritized ongoing training in our plan. Our goal is to hire the best and provide the professional development and support to keep staff at the cutting edge of effective instruction and SEL pedagogy.

## 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.

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

### ***Support for Identified Schools***

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

### ***Monitoring and Evaluating Effectiveness***

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

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Rescue Union School District considers educational partners input as critical and their voice influences each goal and corresponding action and expenditure throughout the Local Control and Accountability Plan (LCAP). Educational partners that provided input included the following: Rescue Union School Board of Trustees, Site Principals, District Leadership Team, Parent Teacher Organizations (PTOs) and Parent Teacher Clubs (PTCs), Rescue Union Federation of Teachers (RUFT), Rescue Classified School Employees Association (CSEA), District English Language Advisory Committee (DELAC), Parent Advisory Committee (PAC), all parents and students from each site via various surveys and feedback loops.

As noted earlier input was collected using:

- California Healthy Kids Survey
- California School Climate survey
- California School Parent Survey
- Our own LCAP survey with closed and open ended questions inviting parent and student input and feedback. Nearly 400 families responded to the survey.
- Our District English Language Advisory Committee also met and provided important perspective on the needs of our English language learners and the unique challenges many of these students face.
- Our teachers, support staff, and administrators have contributed their input via our weekly and monthly meetings with RUFT, CSEA and Management, providing recommendations on how to best serve the needs of the children they work with.
- Discipline referrals and suspension rates
- Behavioral observations
- Attendance rates
- And, perhaps most importantly, our students' voices have been heard, as they've shared valuable insights through Student Listening Circles, where their ideas, suggestions, and concerns were recorded by administrators.

Information from each survey was reviewed by the district leadership teams to determine LCAP priorities and needs.

The Rescue Union School Districts has also consulted with the El Dorado County Special Education Local Plan Area (SELPA) during the 2021-2022 school year to discuss ways in which special education students could be supported in the RUSD 2022-2024 LCAP.

A summary of the feedback provided by specific educational partners.

Student Feedback: We met with students from every school and asked the following questions:

What do you love about your school?

Do you have a trusted adult on campus?  
What would be done to make your school better?  
If you were the Superintendent what decision(s) would you make?

Below is a summary of student feedback for each question:

What do you love about your school?

- At every school site students reported that their teachers care about them.
- They commented on the cleanness of our schools and that for the most part students are respectful of one another.
- At our schools with gardens students shared that they liked an alternative recess activity and the fun things they could do in the garden.

Do you have a trusted adult on campus?

- At every site students overwhelmingly indicated they could name an adult they trust on campus.

What would be done to make your school better?

- At each site students were able to share something that needed to be fixed (wall balls, mirrors in the bathroom, restriping of courts/play surfaces, etc). In most cases it was 1-2 things per site, but the theme of deferred maintenance and repairs resonated with our team.

If you were the Superintendent what decision(s) would you make?

- Almost universally students shared two themes:
1. Purchase additional recess items for schools (balls, goals, play structures, etc.)
  2. Improve the quality and variety of the food we serve

Certificated Feedback: Certificated staff prioritized:

- implementing a multi-tiered system of support (MTSS) to address student behaviors
- retaining our academic intervention specialist positions
- increased special education supports including aides and certificated teachers
- increased counselor support at each site
- providing prep for our grade 1-3 teachers
- lower class sizes

Classified Feedback: Classified staff prioritized:

- additional para educator support
- training for various employees including the mechanic, library media coordinators, and paraeducators
- professional development and support for behavior issues

Parent Feedback: Parents, through the Local RUSD Parent LCAP Survey responded very positively (very strongly agreed, strongly agreed, somewhat strongly agreed) about their child's experience:

- My child's teacher(s) provide high quality instruction: 95.8%
- My child's teacher(s) utilize learning experiences that actively engage my student in learning: 92.5%
- My child's teacher(s) utilize learning experiences that challenge my student in their learning: 90.6%
- My child's average class size met my interests in 2021-2022: 87.9%
- My child has access to academic supports at their school if needed: 84.9%
- My child feels safe at their school: 94.6%
- My child can name an adult at their school that cares about them: 93.2%
- I can name an adult at my students school that cares about my child: 90.9%
- My child feels connected to their school: 93.2%
- My child's school is clean: 93.4%
- My child's school is responsive to the social-emotional needs of my child and our family: 88.3%
- My school communicates with parents/guardians in a timely and informative manner: 95.1%
- The school staff promptly respond to my phone calls, messages, or emails: 95%
- My child has access to high quality instructional materials and technology resources: 90.4%

Below are a few quotes that generally capture the feedback we received when we asked "When you think about the 2021-2022 school year, what do you think the Rescue Union School District, your child's school (or any of the departments such as technology, food services, student services, food services, etc) are doing well?"

- Teaching and extracurriculars
- Adapting to rapidly changing requirements and rules
- I think they listened to the parents, students and community about mask and COVID related issues
- Overall running of the school and district is smooth and driven to meet the needs of the children.

Below are a few quotes that generally capture the feedback we received when we asked "when you think about the 2021-2022 school year, what do you think the Rescue Union School District, your child's school (or any of the departments (such as technology, food services, student services, food services, etc) could improve upon?"

- Keep doing what you are doing. Thank you so much.
- I do believe food service could offer a few more healthier options.
- Dedicated staff for PE, art, music prep versus general education teachers needing to teach these areas themselves.

Parent Feedback: Parents, through the California School Parent Survey responded very positively (very strongly agreed, strongly agreed, somewhat strongly agreed) about the following:

#### Summary of Key Indicators - Elementary

### Parental Involvement

Promotion of parental Involvement: 90%  
School encourages me to be an active partner: 90%  
School actively seeks input of parents: 73%  
Parents feel welcome to participate: 81%

### School Supports for Students

Promotes academic success for all students: 90%  
School is a safe place for my child: 95%  
School has adults who really care about students: 95%  
Communication with parents about school: 90%

### Fairness, Rule Clarity, and Respect for Diversity

School enforces rules equally: 84%  
School treats all students with respect: 94%  
School promotes respect of cultural beliefs: 77%  
Provides counseling or other ways to help students with social or emotional needs: 70%

### Substance Use, School Disorder, and Bullying

Student alcohol and drug use (large problem or somewhat a problem): 1%  
Student tobacco use (large problem or somewhat a problem): 2%  
Student vaping use (large problem or somewhat a problem): 2%  
Racial/ethnic conflicts (large problem or somewhat a problem): 3%  
Harassment or bullying of students (large problem or somewhat a problem): 13%

### Facilities

School has clean and well maintained facilities: 94%

### Analysis of Data - Elementary

#### Bright Spots

School as a safe place for children  
School has adults that really care about students  
Communication with families about school is strong  
School treats all students with respect  
Facilities are clean and well maintained

### Areas of Focus

Involving parents at school and making them feel welcome to participate (possible drop due to COVID-19 requirements)  
Promoting awareness of counseling and other support services to help students with social or emotional needs  
Harassment or bullying of students

#### Summary of Key Indicators - Middle School

##### Parental Involvement

Promotion of parental involvement: 80%  
School encourages me to be an active partner: 80%  
School actively seeks input of parents: 64%  
Parents feel welcome to participate: 64%

##### School Supports for Students

Promotes academic success for all students: 88%  
School is a safe place for my child: 92%  
School has adults who really care about students: 90%  
Communication with parents about school: 71%

##### Fairness, Rule Clarity, and Respect for Diversity

School enforces rules equally: 75%  
School treats all students with respect: 88%  
School promotes respect of cultural beliefs: 72%  
Provides counseling or other ways to help students with social or emotional needs: 66%

#### Analysis of Data - Middle Schools

##### Bright Spots

School as a safe place for children  
School promotes success for all students  
School has adults who really care about students  
School treats students with respect.

#### Areas of Focus

Involving parents at school and making them feel welcome to participate (possible drop due to COVID-19)  
Student tobacco/vaping use  
Racial/ethnic conflicts  
Harassment or bullying of students

Administrators' Feedback: Principals and directors shared a desire to provide increased levels of focused professional development (MTSS,

PBIS, NGSS). Principals expressed a strong desire to resume focus on professional development activities and other initiatives that had been halted due to COVID-19 restrictions, such as PBIS and the Jenny Maguire math training. Principals also asked for continued support through supplemental curricular programs such as IXL, Mystery Science, and the Sadlier Oxford Vocabulary program. There was also universal support for ongoing (and potentially increasing) counseling services.

DELCAC Feedback: The District English Language Advisory Committee met on April 6, 2022 to discuss the Local Control Accountability Plan and provide input on ways to best meet the needs of the district's English learners. Recommendations from the group included additional intervention programs, such as after school support classes and homework assistance programs. The group also recommended increased/improved communication between the general education teachers and EL support personnel to better coordinate services for students. Several parents felt that the work done with the EL support staff did not directly assist in completing the day to day assignments from the general education teachers, specifically there are some bilingual students who come home and are frustrated because they cannot understand what the teacher is saying and he parents do not know what to do or how to help from home. Homework help would be welcomed for after school 3-4 days/week right after school or 8:00 am would work.

Board Feedback: The Board held two LCAP Study sessions (February 22, 2022 and March 22, 2022) where they were able to dig deeper into our current LCAP, make recommendations that informed our decision, and pose questions to staff. Additionally this LCAP reflects a commitment to the three goals and action items the Board set last year for the district. Additionally the Board held a Study Session on May 24, 2022 to look at our draft budget through the lens of our three goals.

The Rescue Union School District also consulted with the El Dorado County Special Education Local Plan Area (SELPA) to discuss ways in which special education students could be supported in the RUSD 2021-2024 LCAP. This consultation occurred throughout the year with 1:1 meetings with SELPA staff and our Superintendent who sits on the county SELPA Executive Board. Specifically, we discussed the recruitment and retention of certificated staff and paraeducators with the SELPA.

#### A description of the aspects of the LCAP that were influenced by specific input from educational partners.

As a result of the specific educational partner input, the District prioritized addressing student behavior and restructured the district office staff to create a Coordinator of Multi-Tiered System of Support (MTSS) at no additional cost to the district. Additionally, counseling and social emotional support services continue to be a priority of our educational partners and the District remains committed to providing a counselor at every school site, a behaviorist and behavioral support aides, and PBIS training to site teams at all schools.

Increased intervention services for general and special education students were also identified as a priority through the educational partner engagement process and as a result, the District plans to provide instructional assistants for all kindergarten and TK classes, general and special education paraeducators to support struggling students, and a dedicated academic intervention teacher at each school site. The District also intends to support students and staff through the purchase of additional Chromebooks and both online and physical curricular support programs such as SeeSaw, IXL, and the Sadlier Oxford Vocabulary program. The District is planning to continue providing before or

after school English language support classes and is also considering hiring a certificated teacher to help support the English learners in the district.

A desire for increased landscaping and custodial support at our facilities was also shared through the educational partner engagement process, and as a result, the District has increased the total hours our Utility Techs can provide support to our sites each week by 15 hours. Additionally we have employed additional floating custodians to ensure that schools are clean and safe.

The District also received educational partner feedback requesting additional staff training and focus on student behavior. In response, the District will prioritize such training, for all staff, in the 2022-2024 school year.

As the Governor's budget is being finalized there are indications that the State may be providing additional funds to California schools. In the event that occurs the District is committed to using these funds in a manner that is consistent with our LCAP goals and our educational partners input.

# Goals and Actions

## Goal

Goal #	Description
1	The District will provide quality educational services to maximize academic achievement for all individual students and student groups (Priority 1: Basic; Priority 2: State Standards; Priority 4: Pupil Achievement; Priority 5: Pupil Engagement; Priority 7: Course Access; Priority 8: Other Pupil Outcomes).

An explanation of why the LEA has developed this goal.

Parents identified educational services, including an engaging curriculum, challenging learning environments, and low class sizes as high priorities on the 2022 LCAP Parent Survey. Students identified engagement in learning as a high priority during student focus group meetings. Teachers also prioritized quality instructional programs and low class sizes during LCAP consultation meetings.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Grade Span Adjustment	Estimated Grade Span adjustment of 23.67 in grades K-3.	The 2021-22 K-3 average class size was 20.77			Grade Span adjustment will remain at 24.0 or below.
Lexile Proficiency Report	Last Test in Time Period 40% Advanced 24% Proficient 30% Basic 6% Below Basic	Last Test in the Time Period 44% Advanced 24% Proficient 25% Basic 7% Below Basic			Students will continue to improve reading proficiency as measured by the SRI Lexile Assessment.
Smarter Balanced Interim Assessment (Mathematics ICA)	The most recent administration of the Smarter Balanced Interim Assessments for Mathematics (ICA) indicated that 71.2% of assessed students in	The District is retiring this metric in efforts of using the Smarter Balanced Interim Assessment Blocks (IAB) in lieu of the Interim			Students will continue to improve math proficiency as measured by the Smarter Balanced Interim Comprehensive

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>grades 3-5 were at or near standard.</p> <p>The most recent administration of the Smarter Balanced Interim Assessments for Mathematics (ICA) indicated that 63.9% of assessed students in grades 6-8 were at or near standard</p>	Comprehensive Assessment (ICA) to provide more timely feedback.			Assessments for Math.
Smarter Balanced Interim Assessment Blocks (Mathematics IAB)		<p>The 2021-22 administration of the Smarter Balanced Interim Assessments for Mathematics provided a baseline indicating that 86.9% of assessed students in grades 3-5 were at or near standard.</p> <p>The 2021-22 administration of the Smarter Balanced Interim Assessments for Mathematics provided a baseline indicating that 84.3% of assessed students in grades 6-8 were at or near standard.</p>			Students will continue to improve math proficiency as measured by the Smarter Balanced Interim Assessment Blocks for Math.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Smarter Balanced Interim Assessment (Reading Information Text IAB)	The most recent administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 86.8% of students were at or near the standard.	The 2021-22 administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 93.4% of students were at or near standard.			Students will continue to improve reading proficiency as measured by the Smarter Balanced Interim Assessment for Reading Informational Text.
English Learner Indicator on the California School Dashboard	As reported on the 2019 California School Dashboard, 62.7% of ELs were making progress towards English language proficiency.	Due to the pandemic, the California School Dashboard is not providing specific academic indicators for English Language proficiency. However, we are using the 2021 ELPAC scores that illustrate 23% of EL students made progress towards English Language proficiency.			English learners will continue to make progress toward English language proficiency, as reported on the 2019 California School Dashboard.
Parent Survey Results	Parent Survey data indicates that educational services are among the highest priority for parents, guardians, and caregivers. On the survey, human resources, including teachers,	The 2021-22 Parent Survey data continue to affirm that educational services are among the highest priority for parents, guardians, and caregivers. Communication and the availability of			Student perceptions regarding educational services will continue to improve as measured by the annually administered surveys.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	administrators, and support staff ranked highest in terms of what the district is doing well. However, staff was also the number one area of focus when asked what the district can improve upon.	<p>educational resources including technology were listed as aspects the district is doing well. Families also ranked staff including administrators, teachers, and support staff high. One area of focus for improvement was the desire for increased involvement of parent volunteers within the school setting.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>			
Student Listening Circle Feedback	2018 Student Listening Circle data indicates that most students are very pleased with their teachers, administrators, and support staff. Many would like to see additional electives, including visual and performing arts taught during the school day.	The 2021-22 Student Listening Circle data affirmed that students continue to be pleased with their teachers, administrators and support staff. Many would like to see additional elective opportunities. Middle school students shared a desire for			Student perceptions regarding educational services will continue to improve as measured by the annually conducted Student Listening Circles.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Many students also reported a desire for more time for physical education and less homework.	<p>more opportunities to receive life skills instruction.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>			
Academic Indicator on the California School Dashboard for ELA	As reported on the 2019 CAASPP Scores Website, 74.15% of students met or exceeded ELA standards. The 2019 California School Dashboard shows our students to be 46.1 points above standard in ELA.	Due to the pandemic, the California School Dashboard is not providing specific academic indicators for CAASPP for the 2021 assessment. However, the CAASPP Website did report that 69.3% of students met or exceeded ELA standards. The assessment was a modified version of the test with a reduction in the number of test items.			Students will continue to improve overall ELA proficiency as measured by the Smarter Balanced Summative Assessment for ELA.
Academic Indicator on the California School Dashboard for Math	As reported on the 2019 CAASPP Scores Website, 65.32% of students met or exceeded ELA	Due to the pandemic, the California School Dashboard is not providing specific academic indicators			Students will continue to improve overall Math proficiency as measured by the Smarter Balanced

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	standards. The 2019 California School Dashboard shows our students to be 28.2 points above standard in Math.	for CAASPP for the 2021 assessment. However, the CAASPP Website did report that 61.1% of students met or exceeded Math standards. The assessment was a modified version of the test with a reduction in the number of test items.			Summative Assessment for Math.
Teachers are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned.	100% of Rescue teaching staff are appropriately credentialed and assigned.s.			100% of Rescue teaching staff will be appropriately credentialed and assigned.
Pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials	Per Williams 100% of pupils have access to standards aligned instructional materials.			100% of pupils will have access to standards aligned instructional materials

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff	Certificated teaching staff (Gen Ed, SPED, Substitutes) will provide a broad course of study and enrichment that is rigorous and engaging for all students. Professional development opportunities will be provided for teachers to ensure quality educational opportunities for students. All adjunct duty and stipend positions are included in this service.	\$20,702,919.00	No

Action #	Title	Description	Total Funds	Contributing
<b>1.2</b>	Classified Staff	Classified Instructional Staff (Gen Ed aides, SPED aides, library media coordinators) will support students at all sites. Professional development opportunities will be provided to staff to ensure quality educational opportunities and support services for students.	\$2,846,383.00	No
<b>1.3</b>	Low Class Size	The District will strive for low class sizes in grades K-3.	\$543,794.00	No
<b>1.4</b>	Unduplicated Pupil Supports	District will provide additional academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title I identified students, and immigrant students. Services may include interventions, software, aides, staffing, professional development, and materials needed to meet the needs of our unduplicated students. Counseling services will be provided to all sites, primarily to serve unduplicated students. AVID will be provided for all students at Pleasant Grove, which will help students with organization, academic success, and the ability to be college and career ready. PBIS will be instituted at all sites to provide a structure for behavioral support. The Multi-Tiered Systems of Supports and Special Programs Coordinator will provide supports and services for unduplicated students, as well as professional development for certificated and classified personnel who work with our unduplicated students. English learner supports will be provided at each school site. In addition, Bilingual Community Liaison will be provided to provide social and academic outreach supports, and translation services, as needed, including supports for Foster Youth and Kinship Care families. A Summer Learning Program will be provided for unduplicated Students, with a focus on academic support and a "Jump Start" for the following year. Behavioral Supports also provided to students through a Behaviorist and Behavioral aides.	\$1,662,871.00	Yes
<b>1.5</b>	Instructional resources	Instructional resources for general education and special education students, including curriculum, technology, software, professional	\$3,357,935.00	No

Action #	Title	Description	Total Funds	Contributing
		development, textbook adoptions, and other engaging, standards-aligned materials will be provided to support student learning.		

## Goal Analysis [2021-22]

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 District is very proud of the implementation of actions and services to meet the educational needs of our students as outlined in Goal 1. Teachers, administrators, and support staff ensured that quality educational programs were provided to all students, while unduplicated students, special education students and any other student needing supports had their needs addressed. Class sizes remained lower than the contractual requirement in all grades TK-8. Materials and resources were provided to meet the educational needs of students, including many online applications to enhance student learning in all subject areas. Next Generation Science Standards materials were also provided to all grades. We adjusted our math metric to give the Interim Assessment Blocks instead of the Interim Comprehensive Assessment. This was due to not receiving timely feedback on what students have learned after they were taught the concepts. The Interim Assessment Blocks offer more specific foci to those standards and provide timely feedback on student mastery of standards.

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.

Goal 1 expenditures overall were higher due to increased student enroll over projected student enrollment. Rescue experienced over 100 students more than we had projected. We added additional certificated and classified staff to support these students and ensure we maintained lower class sizes. Unfortunately, we had times where we had unfilled positions due to the lack of workforce in our community. These unfilled positions did reduce the actual expenditures compared to budgeted contributing expenditures, however it did not impact our over programs or services to students.

An explanation of how effective the specific actions were in making progress toward the goal.

Overall, the effectiveness of the actions and services outlined in Goal 1 were successful. Returning to a full year of full day, in person learning was so important to the academic development and progress of students. While there was limited reported data from the California School Dashboard, the District used local assessments and measures to monitor student academic progress. A performance gap, although typically narrower than the state average, still exists for some of our student groups, including students with Disabilities, English Learners, Socioeconomically Disadvantaged students and Hispanic/Latino students. As such, targeted efforts will continue to support these specific student groups in subsequent years.

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

After careful review of the District's assessment data, it is clear that many of the programs and services that have led to the academic success of our students should continue. After giving the Interim Comprehensive Assessment (ICA) for math, it was determined that we were not receiving comprehensive feedback on student mastery of standards taught. Thus, we retired that metric and choose to continue to use the Interim Assessment Blocks as they serve as a better metric for specific standards taught and measure student mastery of those standards.

During the 2022-23 school year, we plan to pilot and consider for adoption, state approved Next Generation Science materials for all elementary grades. We also plan to adopt a new reading comprehension program to continue supporting student reading progress and development. While the California School Dashboard is recalibrating to provide academic indicators, we do plan to continue to provide supports for student groups who are performing below the "all students" category as listed in the 2019 California School Dashboard. Additional trainings and opportunities for generation education and special education teachers will be provided. The District will continue to support its existing Transitional Kindergarten program in alignment with the Universal Transitional Kindergarten initiative.

Additionally, most of the State funds related to this Goal come from targeted grants and/or "categorical" allocations and we have written our plans to align and support or District LCAP goals and actions:

- ELOP Grant
- Support our summer program
- Educator Effectiveness Block Grant
- Staff training and professional development
- TK Funding
- Support TK program
- Special Education Funding
- TBD by SELPA

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

# Goals and Actions

## Goal

Goal #	Description
3	The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish. (Priority 1: Basic; Priority 5: Pupil Engagement).

An explanation of why the LEA has developed this goal.

Facility needs rank as a priority on subsequent administrations of the 2022 Parent LCAP Survey. Among the highest rated areas of concerns were safe and clean facilities. Feedback from student listening circles showed appreciation for the safe and clean facilities and encouraged the district to continue to focus on this.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student Listening Circle Feedback	Not surprisingly, most student listening circle feedback centered on COVID-19 and the related changes to our instructional programs, rather than facility needs. Students were largely pleased with the efforts of the District to reopen schools, even when we needed to do so under an AM/PM hybrid model. They also felt positive about the COVID-19 safety plan and efforts to mitigate any	The 2021-22 Student Listening Circle data affirms that students feel school facilities are clean, well maintained, and safe. Students provided feedback on improvements that can be made to the fields and the playground structures including the provision of more playground equipment.  You can see specific details and data in the			Student attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual surveys.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>exposure or transmission. Students did report that asynchronous assignments and work required to be done online could be challenging, especially when technical issues such as unstable Internet connections arose. Students also reported feeling less connected to peers due to social distancing and mask requirements.</p>	<p>Engaging Educational Partner section of the LCAP.</p>			
Parent Survey Results	<p>Parents indicated a desire for lower class sizes, additional counseling services, increased academic intervention, and to improve the quality of our school meals.</p>	<p>In the 2021-22 Parent Survey, there was a desire for more opportunities for parents to volunteer within the school day setting. Parents also desired for improvement to the quality of our school meals.</p> <p>You can see specific details and data in the Engaging Educational Partner section of the LCAP.</p>			<p>Parent attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual parent surveys.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Ridership Report from Transportation	For the 2020-2021 School Year, 635 students were signed up to ride district school buses in the morning and 795 were signed up to ride in the afternoon. This represents a significant increase in ridership from the 2017-2018 school year.	For the 2021-2022 School Year, 663 students were signed up to ride district school buses in the morning and 846 were signed up to ride in the afternoon. The Transportation Department sold 90 "ticket books" allowing students that do not ride normally to ride when needed. This represents a significant increase in ridership from the 2020-2021 school year.			Ridership on school district buses will increase
HelpDesk Response Rate	From July 1, 2020 through March 19, 2021, 1516 technology help tickets were opened, and 1479, or 98%, have been closed. The average completion time for each ticket was 6 days. It would normally be less, but some long term projects were input as	From August 11, 2021 through May 6, 2022, 1507 technology help tickets were opened, and 1482, or 98%, have been closed. The average completion time for each ticket was 8 days. It would normally be less, but some long term projects were input as tickets. The average			HelpDesk tickets will be resolved in a timely manner (ideally 5 days or less).

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	tickets. The average time taken to initiate the first response for each ticket was 23 hours and 32 minutes.	time taken to initiate the first response for each ticket was 1 day.			

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Non-instructional Personnel	The District will provide non-instructional staff that supports educational services, inclusive of those not in Goals 1 or 2. This includes personnel from the information technology department, the transportation department, administration, management, district office staff, and site office staff.	\$5,332,276.00	No
3.2	Materials and Supplies for Non-instructional operations	The District will provide the materials, supplies, and services for the information technology department, the transportation department, administration, management, district office staff, and site office staff to ensure that the District organization operates efficiently and to the benefit of all students and staff. This includes all other district expenditures (i.e. District utilities) not captured elsewhere in this plan.	\$3,296,791.00	No

## Goal Analysis [2021-22]

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

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

The District is proud of the technical infrastructure and systems of support that have been provided to allow quality education and effective learning environments to flourish. "Non-instructional" personnel, including bus drivers, custodians, food service employees, IT specialists, and district office staff helped ensure that students needs were met throughout the day. Training and materials were provided to assist the personnel listed above in the completion of their respective duties.

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.

Expenditures for Goal 3 were noticeably less than projected. This is due to a large number of classified vacancies that we had throughout the year. It was very difficult to fill positions due to the lack of workforce in our community. These unfilled positions did reduce the actual expenditures compared to budgeted safe school personnel expenditures, however it did not impact our over programs or services to students.

An explanation of how effective the specific actions were in making progress toward the goal.

The actions and services listed in Goal 3 were effective in ensuring that the day to day operations of the school district ran smoothly. Students' non-instructional needs were appropriately addressed by a variety of support personnel, and although these staff members may not have provided academic instruction, the service they provide was equally important in meeting their basic needs. Our Facility Inspection Report indicated some deficits at some of our school sites, and maintenance personnel are working hard to correct these.

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.

The district will continue to address the infrastructure and implement systems of support that promote quality educational experiences and effective learning.

Additionally, and beginning in the 2022-2023 school year the district will be proactively addressing the following:

- Facility Capital Projects (One-time deposit)
- Facility Capital Projects Fund
- Structural Deficit
- Grade 3-8 Computer Replacement Program at 20% (500 units) per year
- Grade K-2 Computer / Ipad Replacement Program at 20% (220 units) per year
- Health Office Nurse Staffing
- Staff Computer Replacement Program at 20% (50 units) per year

**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.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$1,252,354	\$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
3.87%	0.00%	\$0.00	3.87%

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

## Required Descriptions

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

RUSD expended all such funds at the same rate as the 2018-2019 school year, as we continued to provide quality educational and social emotional service to our unduplicated pupils.

The District established targeted programs to support the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, are as follows:

Elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula are appropriate. Furthermore, research by Maurice Elias at Rutgers links the depth of social-emotional learning (SEL) skill development to student engagement with the California State Standards. Students who lack a nuanced understanding of emotions are unlikely to see deep meaning in much of the literature they read and are less likely to be engaged in it. "A comprehensive meta-analysis of over 200 studies of social-emotional learning skills implementation (Durlak, et. al, 2011) found that well implemented SEL is linked to student gains in social-

emotional skills, improved attitudes about self, others, and school, positive classroom behavior, and 10 percentile point gains on standardized achievement tests. Also, negative behaviors that compromise academic and life success, such as conduct problems, aggressive behavior and emotional distress were significantly reduced." (See "Social-emotional Skills can Boost Common Core Implementation", M.J. Elias, Phi Delta Kappan, November 2014, p. 60).

AVID at Pleasant Grove - Research indicates the AVID program has a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted by Guthrie and Guthrie in 2002 shows 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002). PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicated that schoolwide positive behavior was associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

A Director of Special Programs was hired to ensure that the needs of our English learners were being met. The Director of Special Programs oversaw academic testing and intervention programs for our English learners and also worked with teachers and administrators to provide training on "designated and integrated" language arts instruction. This Director of Special Programs also planned and oversaw our Summer Learning Program, which was designed to provide additional academic support to English learners, socioeconomically disadvantaged students, Foster Youth, and students demonstrating learning loss due to COVID-19. According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014) Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supported. The EL Coordinator also hired a teacher to provide 1:1 and small group instruction, as well as designated ELD for our EL students to further support the language development of our EL students.

A bilingual liaison was employed to improve English learners' family connections. This employee created home to school connections and helped ensure that our English learners and their families received the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015).

A behaviorist was hired to serve unduplicated pupils and others outside this group. This individual, working in conjunction with behavior support paraeducators, provided services to students, teachers, support staff, and families to improve behaviors that obstruct academic and

social emotional learning. According to the American Psychological Association, when school-wide support is provided at the universal level, classroom behavior management programs have shown to be effective for 80-85 percent of all students (Kratochwill et al, 2019) Additionally, functional behavior assessments are effective means of determining the purpose of student misbehavior and creating appropriate interventions (Scott et al., 2005).

Additional services, including school-based interventions, software, aides, professional development, and materials were provided to meet the needs of our unduplicated students.

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

In the 2018-2019 school year, the District increased the level of elementary school counseling support by 1.4 FTE. This represented a 70% increase in elementary counselors who provided three days of counseling at 4 elementary schools and five days of counseling at the fifth elementary school.

The District established targeted programs supporting the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supported the implementation of such programs, are as follows: Elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula are appropriate.

AVID at Pleasant Grove - Research indicated the AVID program had a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted by Guthrie and Guthrie in 2002 showed 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002).

PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicated that schoolwide positive behavior was associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

A Director of Special Programs was hired to ensure that the needs of our English learners were being met. The Director of Special Programs oversaw academic testing and intervention programs for our English learners and also worked with teachers and administrators to provide training on "designated and integrated" language arts instruction. This Director of Special Programs also oversaw our Summer Learning Program, which was designed to provide additional academic support to English learners, socioeconomically disadvantaged students, Foster Youth, and students demonstrating learning loss due to COVID-19. The Director of Special Programs also hired a teacher to provide 1:1, small group instruction, and Designated ELD to our EL students to further support their language development skills. According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014).

Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supports. A bilingual liaison was employed to improve English learners' family connections. This employee created home to school connections and helped ensure that our English learners and their families received the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015)

Additional services, including school-based interventions, software, aides, professional development, and materials were provided to meet the needs of our unduplicated students.

The District established targeted programs that supported the needs of low income, foster youth, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, were as follows:

Additional funding and improved services for targeted student groups are projected to increase. The District has been consistent in its programmatic support for low income pupils, foster youth, and English learners and will continue to display this support when developing budgets and programs. The District will meet the quantitative and qualitative requirements in accordance with the topics identified above. The District's Minimum Proportionality Percentage of 3.03% requires services for low income pupils, foster youth, and English learners to increase or show commensurate improvement based on this proportionality figure. The District will be maintaining programs for low income pupils, foster youth, and English learners pupils as identified in the goals and actions established in Section 2 of this document.

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.

This section does not apply to Rescue USD

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

## 2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$31,038,210.00	\$6,855,458.00	\$1,516,851.00	\$3,749,415.00	\$43,159,934.00	\$35,173,493.00	\$7,986,441.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Certificated Staff	All	\$17,227,586.00	\$2,931,539.00		\$543,794.00	\$20,702,919.00
1	1.2	Classified Staff	All	\$918,268.00	\$468,847.00	\$30,210.00	\$1,429,058.00	\$2,846,383.00
1	1.3	Low Class Size	Students in Grades K-3 All				\$543,794.00	\$543,794.00
1	1.4	Unduplicated Pupil Supports	English Learners Foster Youth Low Income	\$1,323,664.00			\$339,207.00	\$1,662,871.00
1	1.5	Instructional resources	All	\$252,267.00	\$2,172,302.00	\$447,680.00	\$485,686.00	\$3,357,935.00
2	2.1	Social Emotional Learning	All		\$187,200.00		\$104,557.00	\$291,757.00
2	2.2	Safe School Personnel	All	\$3,430,382.00	\$344,778.00	\$142,400.00	\$233,915.00	\$4,151,475.00
2	2.3	Safe School (Materials and Supplies)	All	\$812,462.00	\$119,527.00	\$41,744.00		\$973,733.00
3	3.1	Non-instructional Personnel	All	\$5,332,276.00				\$5,332,276.00
3	3.2	Materials and Supplies for Non-instructional operations	All	\$1,741,305.00	\$631,265.00	\$854,817.00	\$69,404.00	\$3,296,791.00

2022-23 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
\$32,397,707	\$1,252,354	3.87%	0.00%	3.87%	\$1,323,664.00	0.00%	4.09 %	Total:	\$1,323,664.00
								LEA-wide Total:	\$1,323,664.00
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.4	Unduplicated Pupil Supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,323,664.00	

## 2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$40,699,939.00	\$41,616,422.00

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	No	\$19,034,167.00	\$20,107,967
1	1.2	Classified Staff	No	\$2,270,253.00	\$2,554,718
1	1.3	Low Class Size	No	\$1,954,951.00	\$2,024,660
1	1.4	Unduplicated Pupil Supports	Yes	\$1,480,780.00	\$1,397,400
1	1.5	Instructional resources	No	\$1,291,226.00	\$2,171,218
2	2.1	Social Emotional Learning	No	\$84,690.00	\$120,606
2	2.2	Safe School Personnel	No	\$4,201,483.00	\$3,785,508
2	2.3	Safe School (Materials and Supplies)	No	\$681,107.00	\$1,042,330
3	3.1	Non-instructional Personnel	No	\$6,165,371.00	\$5,549,243
3	3.2	Materials and Supplies for Non-instructional operations	No	\$3,535,911.00	\$2,862,772

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)

## 2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
	\$1,184,817.00	\$1,140,744.00	\$44,073.00	3.45%	3.45%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.4	Unduplicated Pupil Supports	Yes	\$1,184,817.00	\$1,140,744	3.45	3.45

## 2021-22 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)
\$1,123,299		0	0.00%	\$1,140,744.00	3.45%	105.00%	\$0.00	0.00%

# 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 (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 aspects of the LCAP template 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, 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]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

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 should: (a) reflect comprehensive strategic planning (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 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

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 California School Dashboard (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 that the LEA believes, based on input gathered from educational partners, research, and experience, 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 itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each 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 provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – 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, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**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:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** 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:** 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, 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 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.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. 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.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. 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 and actions.

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 following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA 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.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

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. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. 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. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are 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 desired 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 services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination 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 should 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 should 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.

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.
- **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.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

### **Focus Goal(s)**

**Goal 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.

**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.

### **Broad Goal**

**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.

**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**

**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.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### **Required Goals**

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **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 are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

## Goal Analysis:

Enter the LCAP Year.

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

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

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

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be 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.

### Requirements and Instructions

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

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

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

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

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

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

**Required Descriptions:**

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

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

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

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

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

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

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

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

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

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

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

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

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

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

### **Actions Provided on a Schoolwide Basis:**

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

## Action Tables

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

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

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

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

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

## Data Entry Table

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

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

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

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

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

## Contributing Actions Table

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

## Annual Update Table

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

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

## Contributing Actions Annual Update Table

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

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

## LCFF Carryover Table

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

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

## Calculations in the Action Tables

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

### Contributing Actions Table

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

### Contributing Actions Annual Update Table

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

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

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

### **LCFF Carryover Table**

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

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

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

California Department of Education  
January 2022

RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672

# NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 14, 2022, at 6:30 p.m.

The request for a public hearing is for the Local Control and Accountability Plan (LCAP) to solicit the recommendations and comments from the public regarding the specific actions and expenditures proposed to be included in the Local Control Accountability Plan.

Parents, community members and staff members are encouraged to participate.

The draft Local Control Accountability Plan will be available for public inspection on June 10, 2022 on the district website at [www.rescueusd.org](http://www.rescueusd.org) or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Dustin Haley, Director of Curriculum and Instruction at 530-677-4461.

Posted: June 2, 2022

[www.rescueusd.org](http://www.rescueusd.org), District Office and School Offices

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Fiscal Year 2022-23 Budget Adoption Presentation**

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees review and hold a public hearing for comment with approval at the June 28 board meeting.

**BACKGROUND:**

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. This budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

**STATUS:**

The Fiscal Year 2022-23 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although, the Fiscal Year 2022-23 Budget shows the District is able to meet its financial obligations for the current year and two subsequent years; however, the District's reserves will be used to meet the budget shortfall. After expenditures are adjusted for one-time expenses, the District's budget does not demonstrate a structural deficit.

**FISCAL IMPACT:**

The Fiscal Year 2022-23 Budget projects an unrestricted deficit of \$400k and when adjusted for unrestricted one-time activities the ongoing surplus is estimated to be \$134k.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 3% state reserve requirement plus 7% additional board reserve.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.



# Rescue Union School District 2022-23 Budget Adoption

Hearing: June 14, 2022

Board Approval: June 28, 2022



## Board of Trustees

Michael Gordon, President   Nancy Brownell, Vice-President  
Tagg Neal, Member   Suzanna George, Clerk   Kim White, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



# Timeline and Certifications

- Education Code requires school districts to adopt a budget before July 1, 2022
- This presentation is a user-friendly summary of the budget proposed for adoption.
- Financial Cycle for 2022-23
  - ⊕ **June 14, 2022** – Public Hearing
  - ⊕ **June 28, 2022** – Board Approval/Budget Adoption
  - ⊕ **August/September 2022** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
  - ⊕ **December 2022** - First Interim Budget
  - ⊕ **March 2023** - Second Interim Budget
  - ⊕ **June 2023** - June Budget Update (with 2023-24 budget adoption)
  - ⊕ **September 2023** - Unaudited Actual Financials
  - ⊕ **December 2023** - Audit Report



# Topics of the Day



- This report includes:
  - 2021-22 June Update
  - Budget assumptions 2022-23
    - Multi-year budget assumptions 2023-24 / 2024-25
    - Including assumptions from the state May Budget Revision
  - Revenue and Expenditure comparisons
  - Multi-Year Budget
  - A look into the future
  - Updated cash-flow (separate report)
  - Detail Multi-year projections (separate report)
  - All fund summary report (separate report)
- Budget and LCAP Hearing June 14, 2022
- Budget Adoption with LCAP Approval June 28, 2022



# 2021-22 Update

	Rescue Union District Financial Status Comparison 2021-22									
	b	f	g	h	f	g	h	i	j	k
		2nd Interim Budget 2021-22			June Update 2021-22			2nd Interim to June Update		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	TOTAL Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,895,852	-	31,895,852	31,886,624	-	31,886,624	(9,228)	-	(9,228)
8	Federal Revenue (8100-8299)	-	2,999,304	2,999,304	80,768	2,913,495	2,994,263	80,768	(85,809)	(5,040)
9	Other State Revenue (8300-8599)	669,589	3,649,958	4,319,547	669,589	3,733,596	4,403,185	-	83,638	83,638
10	Other Local Revenue (8600-8799)	1,713,555	2,865,411	4,578,967	1,811,164	3,051,240	4,862,404	97,609	185,829	283,437
11	Total Revenue	34,278,996	9,514,673	43,793,670	34,448,145	9,698,331	44,146,476	169,149	183,658	352,806
12										
13	Expenditure Detail									
14	Certificated	15,249,156	3,344,669	18,593,825	15,188,414	3,378,053	18,566,467	(60,742)	33,384	(27,358)
15	Classified	4,661,941	2,444,289	7,106,230	4,679,744	2,476,829	7,156,573	17,802	32,541	50,343
16	Employee benefits	6,234,804	3,970,037	10,204,841	6,743,860	3,967,584	10,711,444	509,055	(2,453)	506,602
17	Books & Supplies	495,461	1,798,114	2,293,575	570,597	1,472,768	2,043,365	75,136	(325,346)	(250,210)
18	Service, Other Operating	1,927,720	1,696,877	3,624,597	2,000,903	1,543,583	3,544,486	73,183	(153,295)	(80,112)
19	Capital Outlay	1,359,241	677,110	2,036,351	1,359,241	677,110	2,036,351	-	-	-
20	Other Outgo	230,398	901,972	1,132,370	230,398	990,221	1,220,619	-	88,249	88,249
21	Indirect Costs	(268,961)	236,343	(32,618)	(155,160)	122,542	(32,618)	113,801	(113,801)	-
22	Total Expenditures	29,889,760	15,069,412	44,959,172	30,617,997	14,628,690	45,246,687	728,237	(440,721)	287,515
23										
24	Excess/(Deficiency)	4,389,236	(5,554,738)	(1,165,502)	3,830,149	(4,930,359)	(1,100,211)	(559,088)	624,379	65,291
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out			-	-	-	-	-	-	-
29	Other Sources			-			-	-	-	-
30	Other Uses			-			-	-	-	-
31	Contributions (8800-8999)	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
32	Total Other Sources/Uses	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	170,650	(170,650)	-
33										
34	Net Inc/Dcr to Fund Balance	(437,188)	(728,314)	(1,165,502)	(825,626)	(274,584)	(1,100,211)	(388,438)	453,729	65,291
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	-	-
37	Ending Balance	6,847,123	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	(388,438)	453,729	65,291
38							TRUE			



# 2021-22 Update

## ■ Changes include:

- \$85k - KIT Grant – Nutrition grant for Infrastructure and Training
  - Income and expenditures
- \$85k – Forest Reserves – income
- <\$86k> - CARES funds reduced and carried over to 2022-23
- \$200 – Donations
- Retirement Incentives
  - Certificated: \$348k
  - Classified: \$148k
- Close open Purchase Orders for estimated close





# Budget Assumptions

2022-23	2023-24	2024-25
COLA 6.56% Plus "raise the base"	COLA 5.38%	COLA 4.02%
Enrolled 3,569	Enrolled 3,569	Enrolled 3,569
ADA 94.5%	ADA 95.5%	ADA 96.1%
Funded ADA 3,401	Funded ADA 3,437	Funded ADA 3,456
UPP 19.52%	UPP 20.11%	UPP 20.09%
PERS: 25.37% STRS: 19.1%	PERS: 25.2% STRS: 19.1%	PERS: 24.6% STRS: 19.1%



# General Fund 2022-23

Rescue Union District Financial Status Comparison 2022-23										
b		c	d	e	f	g	h	i	j	k
		June Update 2021-22			Budget Adoption 2022-23			Compare 2021-22 to 2022-23		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	31,886,624	-	31,886,624	34,233,418	-	34,233,418	2,346,794	-	2,346,794
8	Federal Revenue (8100-8299)	80,768	2,913,495	2,994,263	-	2,012,111	2,012,111	(80,768)	(901,384)	(982,152)
9	Other State Revenue (8300-8599)	669,589	3,733,596	4,403,185	676,839	3,685,546	4,362,385	7,250	(48,050)	(40,800)
10	Other Local Revenue (8600-8799)	1,811,164	3,051,240	4,862,404	528,012	2,130,407	2,658,419	(1,283,152)	(920,833)	(2,203,985)
11	Total Revenue	34,448,145	9,698,331	44,146,476	35,438,269	7,828,064	43,266,333	990,124	(1,870,267)	(880,143)
12										
13	Expenditure Detail									
14	Certificated	15,188,414	3,378,053	18,566,467	15,754,430	2,363,732	18,118,162	566,016	(1,014,321)	(448,305)
15	Classified	4,679,744	2,476,829	7,156,573	5,006,536	2,604,105	7,610,641	326,793	127,275	454,068
16	Employee benefits	6,743,860	3,967,584	10,711,444	6,843,111	3,817,429	10,660,539	99,251	(150,155)	(50,904)
17	Books & Supplies	570,597	1,472,768	2,043,365	680,939	1,443,824	2,124,764	110,342	(28,943)	81,399
18	Service, Other Operating	2,000,903	1,543,583	3,544,486	2,133,999	2,587,798	4,721,796	133,095	1,044,215	1,177,310
19	Capital Outlay	1,359,241	677,110	2,036,351	6,400	100,000	106,400	(1,352,841)	(577,110)	(1,929,951)
20	Other Outgo	230,398	990,221	1,220,619	253,533	1,073,938	1,327,471	23,135	83,717	106,852
21	Indirect Costs	(155,160)	122,542	(32,618)	(166,711)	134,093	(32,618)	(11,551)	11,551	-
22	Total Expenditures	30,617,997	14,628,690	45,246,687	30,512,237	14,124,919	44,637,155	(105,760)	(503,771)	(609,531)
23										
24	Excess/(Deficiency)	3,830,149	(4,930,359)	(1,100,211)	4,926,032	(6,296,855)	(1,370,823)	1,095,883	(1,366,495)	(270,612)
25										
26	Other Financing Sources/uses									
27	Transfers In		-				-	-	-	-
28	Transfers Out	-	-	-			-	-	-	-
29	Other Sources	-	-	-			-	-	-	-
30	Other Uses	-	-	-			-	-	-	-
31	Contributions (8800-8999)	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
32	Total Other Sources/Uses	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	(635,912)	635,912	-
33										
34	Net Inc/Dcr to Fund Balance	(825,626)	(274,584)	(1,100,211)	(365,655)	(1,005,168)	(1,370,823)	459,972	(730,584)	(270,612)
35										
36	Beginning Balance	7,284,311	2,121,476	9,405,788	6,458,685	1,846,892	8,305,577	(825,626)	(274,584)	
37	Ending Balance	6,458,685	1,846,892	8,305,577	6,093,031	841,723	6,934,754	(365,655)	(1,005,168)	(1,370,823)



# 2022-23 Budget Adoption

## ■ Revenues:

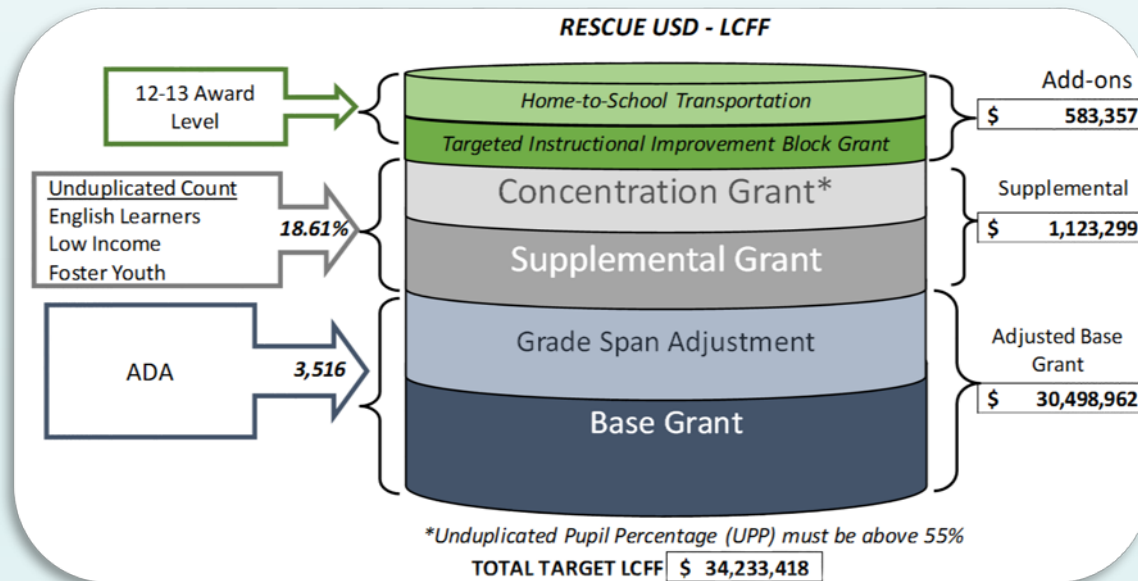
- ✦ LCFF is our main source of revenue.
  - 6.56% COLA plus an increase to the base funding. The way this is to be calculated is still to be clarified
  - TK funding add-on
- ✦ Expanded Learning Opportunities Program
  - \$900k
  - This includes requirements that we have 2022-23 to plan for full compliance.
  - Summer School Funding
- ✦ One-Time Discretionary funding
  - **Not included** in RUSD budget until budget language is defined and allocation is determined
  - Estimated to be \$4.1 million
- ✦ One-Time Deferred Maintenance
  - **Not included** in RUSD budget until budget language is defined and allocation is determined
  - Estimated to be \$350k





# LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
  - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
  - ⊕ Concentration funding is available to Districts with at least 55% UPP.
- Home to school transportation and TIIG are both funded at 2012-13 funding level



LCFF Base Rates:		
*TK-3	\$	9,815
4-6	\$	9,024
7-8	\$	9,291
*includes grade span adjustment		



# 2022-23

## Budget Adoption



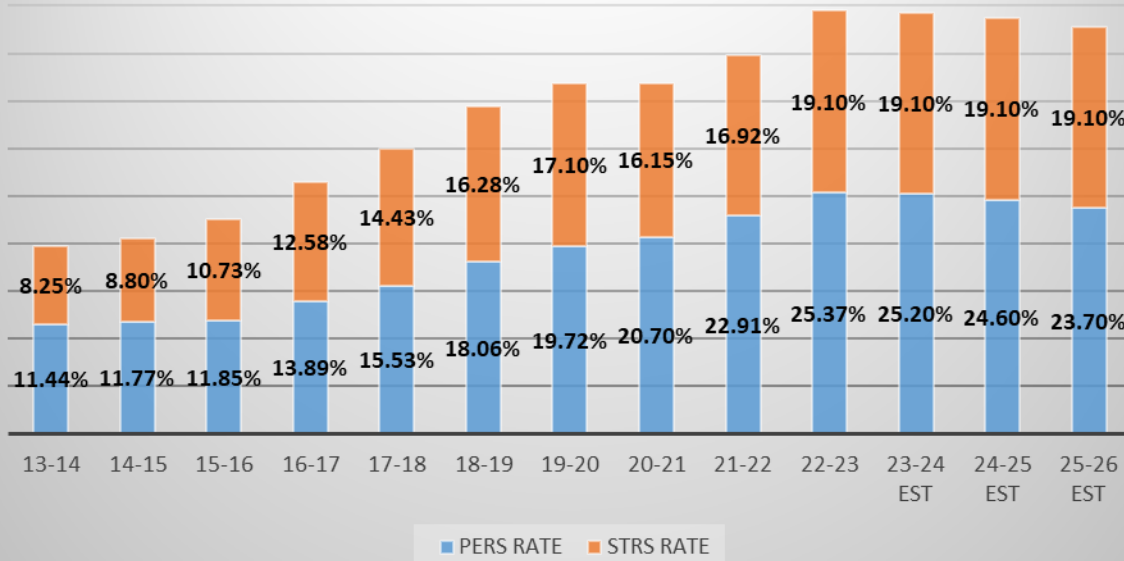
- Expenditures:
  - ✦ Prep provide to grades 1-3 at all elementary schools **\$162,700**
  - ✦ Counselors increased to 1.0 at all elementary schools **\$110k**
  - ✦ Psychologist for Lake Forest **\$117k**
  - ✦ Add Behaviorist **\$123k**
  - ✦ Increase District Office support 4 hours **\$31k**
    - 4 hour clerk to 8 hour support secretary
  - ✦ Maintain all Health Office Nurses/Aides at 6 hours for one more year **\$65k**
  - ✦ Tech Support re-org **\$72k**
  - ✦ TK Aides increased to 3.5 hrs **\$62k**
  - ✦ Facility budget increased **\$100k**
  - ✦ Computer replacement **\$75k**



# STRS/PERS

## Historical rates and costs

STRS / PERS Historical Rates



Historical rates		
YEAR	PERS RATE	STRS RATE
13-14	11.44%	8.25%
14-15	11.77%	8.80%
15-16	11.85%	10.73%
16-17	13.89%	12.58%
17-18	15.53%	14.43%
18-19	18.06%	16.28%
19-20	19.72%	17.10%
20-21	20.70%	16.15%
21-22	22.91%	16.92%
22-23	25.37%	19.10%
23-24 est	25.20%	19.10%
24-25 est	24.60%	19.10%
25-26 est	23.70%	19.10%



# True Operating Deficit

- What is this?
  - ⊕ This is the amount that we are spending beyond our revenues, not including “one-time” items
  - ⊕ This is also known as a “structural deficit”
- How do we calculate this?
  - ⊕ Identify one-time revenues
  - ⊕ Identify one-time expenditures
  - ⊕ Remove these items from the current budget
- Why do we care about this number?
  - ⊕ This tells us whether our budget is balanced or if we are spending more than our revenues





# True Operating Deficit

When one-time expenditures are adjusted from the budget, Rescue has a net increase to our Fund Balance.

	2022-23	2022-23	2022-23
	Unrestricted	ONE-TIME ADJUSTMENTS	ONE-TIME ADJUSTMENTS
<b>Revenue Detail</b>			
LCFF Sources (8010-8099)	34,233,418		34,233,418
Federal Revenue (8100-8299)	-		-
Other State Revenue (8300-8599)	676,839		676,839
Other Local Revenue (8600-8799)	528,012		528,012
<b>Total Revenue</b>	<b>35,438,269</b>		<b>35,438,269</b>
<b>Expenditure Detail</b>			
Certificated	15,754,430	(214,386)	15,540,044
Classified	5,006,536	(148,470)	4,858,067
Employee benefits	6,843,111	(136,643)	6,706,467
Books & Supplies	680,939		680,939
Service, Other Operating	2,133,999		2,133,999
Capital Outlay	6,400		6,400
Other Outgo	253,533		253,533
Indirect Costs	(166,711)		(166,711)
<b>Total Expenditures</b>	<b>30,512,237</b>	<b>(499,499)</b>	<b>30,012,738</b>
<b>Excess/(Deficiency)</b>	<b>4,926,032</b>	<b>499,499</b>	<b>5,425,531</b>
<b>Other Financing Sources/uses</b>			
Transfers In			
Transfers Out			
Other Sources			
Other Uses			
Contributions (8800-8999)	(5,291,686)		(5,291,686)
<b>Total Other Sources/Uses</b>	<b>(5,291,686)</b>	<b>-</b>	<b>(5,291,686)</b>
<b>Net Inc/Dcr to Fund Balance</b>	<b>(365,655)</b>	<b>499,499</b>	<b>133,844</b>

ONE-TIME ADJUSTMENTS	
CERT SALARIES	
89,210.00	LF PSYCHOLOGIST (YR 1 OF 3)
125,176.00	ELEMENTARY PREP (1 YEAR MOU)
<b>214,386.00</b>	
CLASS SALARIES	
85,962.00	BEHAVIORIST (YR 1 OF 3)
20,388.60	DO SECRETARY (YR 1 OF 3)
42,119.05	HON MAINTAIN 6 HOURS (1 YR)
<b>148,469.65</b>	
BENEFITS	
27,544.61	LF PSYCHOLOGIST (YR 1 OF 3)
37,534.04	BEHAVIORIST (YR 1 OF 3)
10,730.30	DO SECRETARY (YR 1 OF 3)
23,298.01	HON MAINTAIN 6 HOURS (1 YR)
37,536.40	ELEMENTARY PREP (1 YEAR MOU)
<b>136,643.36</b>	



# Multi-Year Projections (MYP)

## Assumptions - Revenues

### ■ LCFF

- ⊕ Improved COLA projections
- ⊕ Conservative assumptions for attendance to increase over the next 3 years

### ■ 2022-23 CARES balance available \$1.33 mil

- ⊕ Total CARES funding since 2019-20  
**\$8,168,382**

### ■ Educator Effectiveness

- ⊕ Total **\$815,622**
  - 2021-22 \$50k
  - 2022-23 to 2026-27 \$188k annually

### ■ Improved CalPERS employer rates

### ■ Universal Pre-Kindergarten (UPK) Funding

- ⊕ Addition to the LCFF funding

### ■ Expanded Learning Opportunities Program (ELOP)

- ⊕ 2021-22 **\$314,513**
- ⊕ 2022-23 **\$900,000 est**
- ⊕ 2023-24 **\$900,000 est**
- ⊕ 2024-25 **\$900,000 est**

#### ⊕ Requirements include

- Offer after school programs up to a 9 hour day
- Offer 30 additional 9 hour days (i.e. summer school)
- Required to offer the ELOP to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.
- Plan to be approved by the board prior to use of funds.
- Allocations are reduced beginning in 2024-25 if not compliant by 2023-24



# Multi-Year Projections (MYP) Assumptions

## Expenditures

- Ongoing - Student and staff computer replacement beginning 2023-24
  - ⊕ Grades K-2 \$75k, grades 3-8 \$170k, staff \$50k
- Ongoing - Prep provided to grades 1-3 at all elementary schools
  - ⊕ One year pilot in 2022-23, however budget is continued in 2023-24 and 2024-25
- Ongoing - Counselors increased to 1.0 at all elementary schools
- Ongoing - TK Aides increased to 3.5 hrs
- 3 year - Psychologist for Lake Forest
- 3 year - Add Behaviorist
- 3 year - Increase District Office support 4 hours
  - ⊕ 4 hour clerk to 8 hour support secretary



Rescue Union School District Multi-Year Projected Budget					
2022-23 BUDGET ADOPTION MYP		G 2021-22 JUNE UPDATE Total	K 2022-23 BUDGET ADOPTION Total	O 2023-24 BUDGET ADOPTION Total	S 2024-25 BUDGET ADOPTION Total
COLA		5.07%	6.56%	5.38%	4.02%
LCFF Enrollment		3,569	3,569	3,569	3,569
LCFF ADA:		3,517.34	3,401.38	3,437.07	3,456.00
UPC %		18.61%	19.52%	20.11%	20.09%
A. REVENUE:					
LCFF Sources	8010-8099	31,886,624	34,233,418	36,454,007	38,099,411
Federal Revenue	8100-8299	2,994,263	2,012,111	648,492	648,492
Other State Revenue	8300-8599	4,403,185	4,362,385	4,083,237	4,083,237
Local Revenue	8600-8799	4,862,404	2,658,419	2,515,920	2,512,029
TOTAL REVENUE		44,146,476	43,266,333	43,701,655	45,343,168
B. EXPENDITURES:					
Certificated Salaries	1000-1999	18,566,467	18,118,162	18,310,075	18,537,836
Classified Salaries	2000-2999	7,156,573	7,610,641	7,776,513	7,969,298
Benefits	3000-3999	10,711,444	10,660,539	10,744,029	10,819,303
Books & Supplies	4000-4999	2,043,365	2,124,764	1,483,542	1,669,110
Services	5000-5999	3,544,486	4,721,796	4,335,455	4,347,013
Capital Outlay	6000-6599	2,036,351	106,400	106,400	106,400
Other Outgo	7100-7299	1,220,619	1,327,471	1,341,399	1,352,142
Direct Support/Indirect Costs	7300-7399	(32,618)	(32,618)	(32,618)	(32,618)
TOTAL EXPENDITURES		45,246,687	44,637,155	44,064,796	44,768,485
C. EXCESS ( DEFICIENCY)		(1,100,211)	(1,370,823)	(363,141)	574,684
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	-	-	-	-
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	-	-	-	-
TOTAL SOURCES/USES		-	-	-	-
E. NET INCREASE (DECREASE)		(1,100,211)	(1,370,823)	(363,141)	574,684
BEGINNING BALANCE		9,405,788	8,305,577	6,934,754	6,571,613
Audit adj		-	-	-	-
F. RESTATED BEGINNING BALANCE		9,405,788	8,305,577	6,934,754	6,571,613
PROJECTED ENDING BALANCE		8,305,577	6,934,754	6,571,613	7,146,297



Rescue Union School District  
Multi-Year Projected Budget

2022-23 BUDGET ADOPTION MYP

G. COMPONENTS OF THE ENDING BALANCE:

a) Nonspendable

Revolving Cash	6,500	6,500	6,500	1,000
Stores	-	-	-	-
Prepaid expenses	45,543	-	-	-
All Others	-	-	-	-

b) Restricted

Educator Effectiveness	1,846,892	841,723	579,703	152,514
Lottery Instructional Materials RS 6300	800,622	613,422	426,222	31,022
Medi-Cal RS 9008	447,673	101,233	54,792	-
CTEIG RS 9054	39,522	36,632	31,626	-
ELOP	113,812	90,437	67,062	-
Donations	436,391	-	-	-
Student Body	-	-	-	-
ESSER II RS 7425	-	-	-	-

c) Committed

Stabilization Arrangements	1,881,973	1,622,815	1,578,930	2,776,183
Other Commitments	-	-	-	-
Liability - Compensated Absences	58,375	58,375	58,375	58,375
Liability - H/W Prior Year adjust	174,887	174,887	174,887	174,887
U/R Lottery - Instr Supplies / Textbook Adopt	1,101,965	1,133,812	1,165,658	1,197,505
MAA - Health services	108,012	86,768	65,524	44,280
Emergency Facility Needs	447,328	168,973	114,486	500,000
Misc Reserves	(8,594)	0	0	801,136

d) Assigned

Assigned Descriptions:

Liability - Compensated Absences	-	-	-	-
Liability - H/W Prior Year adjust	-	-	-	-
U/R Lottery - Instr Supplies / Textbook Adopt	-	-	-	-
Emergency Facility Needs	-	-	-	-
Misc Reserves	-	-	-	-

e) Unassigned

Reserve for Economic Uncertainties 10%	4,524,669	4,463,716	4,406,480	4,216,600
Unassigned/Unappropriated	-	-	-	-

Ending Fund Balance	8,305,577	6,934,754	6,571,613	7,146,297
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# Future Budget Impacts

- Enrollment updates and impacts to LCFF
- Final State Budget Adoption
- Unknown how attendance rates will increase
- Negotiations





# Questions?





# Appendix (more details)

NOTES		increase	decrease	Change 2021-22 to 2022-23
<b>CLASS SALARIES</b>				
	CLASS STEP	175,806.51		
	CLASS 1%	81,663.62		
	BSBA	85,962.00		
	DO SECTY	20,388.60		
	HON	42,119.05		
	GARDEN COORDIN	24,074.82		
	RETIREMENT SAVINGS		159,033.00	
	PRESONNEL	165,108.00	144,937.96	
	TECHNOLOGY	290,065.00	248,247.00	
	IA HEALTH	25,302.00		
	TK IA INCREASE	67,442.00	18,895.00	
	2021-22 UNFILLED POSITIONS	47,249.36		
		1,025,180.96	571,112.96	454,068.00
<b>CERT SALARIES</b>				
	RETIREMENT SAVINGS		207,000.00	
	REDUCED ONE-TIME CERT STAFF		1,098,552.03	
	CERT STEP	550,000.00		
	COUNSELORS	81,339.75		
	PREP	125,176.00		
	PSYCH	89,210.00		
	ASST SUPT	11,816.00		
		857,541.75	1,305,552.03	(448,010.28)
<b>BENEFITS</b>				
				(50,904.17)

Rescue Union School District  
Multi-Year Projected Budget

2022-23 BUDGET ADOPTION MYP		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
		2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	DIFFERENCE	2022-23	2022-23	2022-23	DIFFERENCE	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE	
		2ND INTERIM	2ND INTERIM	2ND INTERIM	JUNE UPDATE	JUNE UPDATE	JUNE UPDATE	G - D	BUDGET ADOPTION	BUDGET ADOPTION	BUDGET ADOPTION	K - G	BUDGET ADOPTION	BUDGET ADOPTION	BUDGET ADOPTION	O-K	BUDGET ADOPTION	BUDGET ADOPTION	BUDGET ADOPTION	S - O	
		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		
A. REVENUE:	COLA	5.07%			5.07%				6.56%				5.38%				4.02%				
	LCFF Enrollment	3,569			3,569				3,569				3,569				3,569				
	LCFF ADA:	3,517.34			3,517.34				3,401.38				3,437.07				3,456.00				
	UPC %	18.61%			18.61%				19.52%				20.11%				20.09%				
	LCFF Sources	8010-8099	31,895,852	-	31,895,852	31,886,624	-	31,886,624	(9,228)	34,233,418	-	34,233,418	2,346,794	36,454,007	-	36,454,007	2,220,589	38,099,411	-	38,099,411	1,645,404
Federal Revenue		8100-8299	-	2,999,304	2,999,304	80,768	2,913,495	(5,040)	-	2,012,111	2,012,111	(982,152)	-	648,492	648,492	(1,363,619)	-	648,492	648,492	-	
Other State Revenue		8300-8599	669,589	3,649,958	4,319,547	669,589	3,733,596	83,638	676,839	3,685,546	4,362,385	(40,800)	676,839	3,406,398	4,083,237	(279,148)	676,839	3,406,398	4,083,237	-	
Local Revenue		8600-8799	1,713,555	2,865,411	4,578,967	1,811,164	3,051,240	283,437	528,012	2,130,407	2,658,419	(2,203,985)	395,919	2,120,000	2,515,920	(142,499)	392,028	2,120,000	2,512,029	(3,891)	
TOTAL REVENUE			34,278,996	9,514,673	43,793,670	34,448,145	9,698,331	44,146,476	352,806	35,438,269	7,828,064	(880,143)	37,526,765	6,174,890	43,701,655	435,322	39,168,278	6,174,890	45,343,168	1,641,513	
B. EXPENDITURES:																					
Certificated Salaries		1000-1999	15,249,156	3,344,669	18,593,825	15,188,414	3,378,053	18,566,467	(27,358)	15,754,430	2,363,732	18,118,162	(448,305)	16,357,082	1,952,994	18,310,075	191,913	16,584,842	1,952,994	18,537,836	227,761
Classified Salaries		2000-2999	4,661,941	2,444,289	7,106,230	4,679,744	2,476,829	7,156,573	50,343	5,006,536	2,604,105	7,610,641	454,068	5,340,726	2,435,788	7,776,513	165,872	5,533,511	2,435,788	7,969,298	192,785
Benefits		3000-3999	6,234,804	3,970,037	10,204,841	6,743,860	3,967,584	10,711,444	506,602	6,843,111	3,817,429	10,660,539	(50,904)	7,132,405	3,611,625	10,744,029	83,490	7,207,678	3,611,625	10,819,303	75,274
Books & Supplies		4000-4999	495,461	1,798,114	2,293,575	570,597	1,472,768	2,043,365	(250,210)	680,939	1,443,824	2,124,764	81,399	934,514	549,028	1,483,542	(641,222)	958,613	710,497	1,669,110	185,568
Services		5000-5999	1,927,720	1,696,877	3,624,597	2,000,903	1,543,583	3,544,486	(80,112)	2,133,999	2,587,798	4,721,796	1,177,310	2,150,689	2,184,767	4,335,455	(386,341)	2,150,689	2,196,325	4,347,013	11,558
Capital Outlay		6000-6599	1,359,241	677,110	2,036,351	1,359,241	677,110	2,036,351	-	6,400	100,000	106,400	(1,929,951)	6,400	100,000	106,400	-	6,400	100,000	106,400	-
Other Outgo		7100-7299	230,398	901,972	1,132,370	230,398	990,221	1,220,619	88,249	253,533	1,073,938	1,327,471	106,852	267,461	1,073,938	1,341,399	13,928	278,204	1,073,938	1,352,142	10,743
Direct Support/Indirect Costs		7300-7399	(268,961)	236,343	(32,618)	(155,160)	122,542	(32,618)	-	(166,711)	134,093	(32,618)	-	(217,176)	184,558	(32,618)	-	(164,813)	132,195	(32,618)	-
TOTAL EXPENDITURES			29,889,760	15,069,412	44,959,172	30,617,997	14,628,690	45,246,687	287,515	30,512,237	14,124,919	44,637,155	(609,531)	31,972,100	12,092,697	44,064,796	(572,359)	32,555,123	12,213,362	44,768,485	703,688
C. EXCESS ( DEFICIENCY)			4,389,236	(5,554,738)	(1,165,502)	3,830,149	(4,930,359)	(1,100,211)	65,291	4,926,032	(6,296,855)	(1,370,823)	(270,612)	5,554,665	(5,917,807)	(363,141)	1,007,682	6,613,155	(6,038,472)	574,684	937,825
D. OTHER FINANCING SOURCES/USES																					
Interfund Transfers In		8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out		7610-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources		8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses		7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions		8980-8999	(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	-	(5,655,786)	5,655,786	-	-	(5,367,070)	5,367,070	-	-	-
TOTAL SOURCES/USES			(4,826,424)	4,826,424	-	(4,655,775)	4,655,775	-	(5,291,686)	5,291,686	-	-	(5,655,786)	5,655,786	-	-	(5,367,070)	5,367,070	-	-	-
E. NET INCREASE (DECREASE)			(437,188)	(728,314)	(1,165,502)	(825,626)	(274,584)	(1,100,211)	65,291	(365,655)	(1,005,168)	(1,370,823)	(270,612)	(101,120)	(262,021)	(363,141)	1,007,682	1,246,085	(671,402)	574,684	937,825
BEGINNING BALANCE			7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	6,458,685	1,846,892	8,305,577	(1,100,211)	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)
Audit adj			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F. RESTATED BEGINNING BALANCE			7,284,311	2,121,476	9,405,788	7,284,311	2,121,476	9,405,788	-	6,458,685	1,846,892	8,305,577	(1,100,211)	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)
PROJECTED ENDING BALANCE			6,847,123	1,393,162	8,240,286	6,458,685	1,846,892	8,305,577	65,291	6,093,031	841,723	6,934,754	(1,370,823)	5,991,910	579,703	6,571,613	(363,141)	7,237,996	(91,699)	7,146,297	574,684
G. COMPONENTS OF THE ENDING BALANCE:																					
a) Nonspendable																					
Revolving Cash			6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	-	6,500	6,500	6,500	-	1,000	1,000	1,000	(5,500)	
Stores			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prepaid expenses			45,543	45,543	45,543	45,543	45,543	45,543	-	-	-	(45,543)	-	-	-	-	-	-	-	-	
All Others			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
b) Restricted			1,393,162	1,393,162	1,846,892	1,846,892	453,730	453,730	841,723	841,723	(1,005,168)	579,703	579,703	(262,021)	579,703	(262,021)	152,514	152,514	152,514	(427,189)	
Educator Effectiveness			800,622	765,622	800,622	800,622	35,000	35,000	613,422	613,422	(187,200)	426,222	426,222	(187,200)	426,222	(187,200)	31,022	31,022	31,022	(395,200)	
Lottery Instructional Materials RS 6300			447,673	447,673	447,673	447,673	(0)	(0)	101,233	101,233	(346,440)	54,792	54,792	(46,440)	54,792	(46,440)	51,184	51,184	51,184	-	
Medi-Cal RS 9008			39,522	39,522	39,522	39,522	(0)	(0)	36,632	36,632	(2,890)	31,626	31,626	(5,006)	31,626	(5,006)	26,620	26,620	26,620	-	
CTEIG RS 9054			113,812	113,812	113,812	113,812	-	-	90,437	90,437	(23,375)	67,062	67,062	(23,375)	67,062	(23,375)	43,687	43,687	43,687	-	
ELOP			26,534	26,534	26,534	26,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Donations			-																		

## Rescue School District

[illegible]

Cashflow Worksheet  
2022-2023  
GENERAL FUND

Rescue School District

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):																		
A. BEGINNING CASH	9110		5,893,855	5,786,775	2,917,239	2,232,614	1,026,177	(83,214)	5,574,291	4,920,593	3,809,490	3,953,055	5,799,290	2,950,318				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		851,460	851,460	2,610,185	1,532,628	1,532,628	2,610,185	1,532,628	1,532,628	2,610,185	1,532,628	1,532,628	2,610,185	0	0	21,339,430	21,339,430
Property Taxes	8020-8079		17,238	27,851	151,171	258,756	679,351	5,508,346	498,337	229,853	1,177,856	3,727,370	68,672	643,276	0	0	12,988,076	12,988,076
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(53,216)	0	0	(40,872)	0	0	(94,088)	(94,088)
Federal Revenue	8100-8299		3,563	118,584	4,646	0	224,066	4,646	1,357	355,985	71,962	0	224,066	84,105	919,133	0	2,012,111	2,012,111
Other State Revenue	8300-8599		0	0	0	0	0	0	139,755	0	0	139,755	0	1,529,981	2,552,864	0	4,362,355	4,362,355
Other Local Revenue	8600-8799		19,446	66,359	70,604	9,784	83,966	1,464,587	67,242	57,818	82,119	15,918	300,680	396,396	23,500	0	2,658,419	2,658,419
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			891,707	1,064,254	2,836,606	1,801,168	2,520,011	9,587,763	2,239,319	2,176,284	3,888,907	5,415,671	2,126,047	5,223,071	3,495,496	0	43,266,303	43,266,303
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		197,443	1,691,768	1,709,217	1,715,495	1,735,829	1,722,798	1,722,107	1,721,455	1,765,516	1,758,330	1,765,039	613,165	0	0	18,118,162	18,118,162
Classified Salaries	2000-2999		343,808	619,022	644,340	636,103	643,257	631,379	634,741	639,198	654,932	647,483	641,577	874,800	0	0	7,610,641	7,610,641
Employee Benefits	3000-3999		223,153	726,807	746,064	735,776	736,217	732,177	745,859	742,828	753,183	751,427	954,524	2,812,526	0	0	10,660,539	10,660,539
Books & Supplies	4000-4999		30,692	404,762	173,654	133,689	134,103	482,599	98,490	93,860	117,647	137,319	141,787	176,163	0	0	2,124,764	2,124,764
Services	5000-5999		167,393	396,072	372,917	451,620	405,742	527,971	338,817	292,490	442,525	403,950	296,783	625,518	0	0	4,721,796	4,721,796
Capital Outlay	6000-6999		8,168	5,251	12,904	17,145	1,476	2,309	37,905	3,449	6,486	3,981	33,086	(25,760)	0	0	106,400	106,400
Other Outgo	7000-7499		0	0	0	0	0	0	0	0	0	0	0	1,294,853	0	0	1,294,853	1,294,853
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			970,656	3,843,683	3,659,096	3,689,828	3,656,623	4,099,232	3,577,919	3,493,281	3,740,288	3,702,490	3,832,795	6,371,265	0	0	44,637,155	44,637,155
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	3,250	0	0	0	(3,250)	6,500	0	6,500	
Accounts Receivable	9200-9299		0	0	0	496,499	0	0	496,499	0	0	0	0	(0)	0	0	992,999	
Due From Other Funds	9310		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		(16,980)	0	0	27,906	0	0	0	0	0	0	0	(10,926)	0	0	0	
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets			(16,980)	0	0	524,405	0	0	496,499	3,250	0	0	0	(14,176)	6,500	0	999,499	
LIABILITIES																		
Accounts Payable	9500-9599		11,150	90,107	(137,865)	(162,006)	(27,221)	(168,973)	(188,402)	(202,643)	5,053	(133,053)	1,142,223	(228,369)	0	0	0	
Due to Other Funds	9610		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	0	0	4,189	0	0	0	0	0	0	0	(4,189)	0	0	0	
Subtotal Liabilities			11,150	90,107	(137,865)	(157,817)	(27,221)	(168,973)	(188,402)	(202,643)	5,053	(133,053)	1,142,223	(232,558)	0	0	0	
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(28,130)	(90,107)	137,865	682,222	27,221	168,973	684,902	205,893	(5,053)	133,053	(1,142,223)	218,382	6,500	0	999,499	
E. NET INCREASE/DECREASE (B - C + D)			(107,080)	(2,869,536)	(684,625)	(1,206,437)	(1,109,391)	5,657,505	(653,698)	(1,111,104)	143,565	1,846,235	(2,848,972)	(929,813)	3,501,996	0	(371,353)	(1,370,852)
F. ENDING CASH (A + E)			5,786,775	2,917,239	2,232,614	1,026,177	(83,214)	5,574,291	4,920,593	3,809,490	3,953,055	5,799,290	2,950,318	2,020,506				
G. ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																	5,522,502	5,522,502

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources8010-8099			31,886,624.00	0.00	31,886,624.00	34,233,418.00	0.00	34,233,418.00	7.4%
2) Federal Revenue8100-8299			80,768.10	2,913,495.36	2,994,263.46	0.00	2,012,111.41	2,012,111.41	-32.8%
3) Other State Revenue8300-8599			669,589.00	3,733,595.93	4,403,184.93	676,838.68	3,685,545.93	4,362,384.61	-0.9%
4) Other Local Revenue8600-8799			1,811,164.08	3,051,239.68	4,862,403.76	528,012.00	2,130,406.72	2,658,418.72	-45.3%
5) TOTAL, REVENUES			34,448,145.18	9,698,330.97	44,146,476.15	35,438,268.68	7,828,064.06	43,266,332.74	-2.0%
B. EXPENDITURES									
1) Certificated Salaries1000-1999			15,188,414.27	3,378,053.04	18,566,467.31	15,754,430.06	2,363,732.00	18,118,162.06	-2.4%
2) Classified Salaries2000-2999			4,679,743.63	2,476,829.36	7,156,572.99	5,006,536.48	2,604,104.65	7,610,641.13	6.3%
3) Employee Benefits3000-3999			6,743,859.58	3,967,584.00	10,711,443.58	6,843,110.63	3,817,428.78	10,660,539.41	-0.5%
4) Books and Supplies4000-4999			570,597.48	1,472,767.57	2,043,365.05	680,939.42	1,443,824.30	2,124,763.72	4.0%
5) Services and Other Operating Expenditures5000-5999			2,000,903.25	1,543,582.52	3,544,485.77	2,133,998.51	2,587,797.63	4,721,796.14	33.2%
6) Capital Outlay6000-6999			1,359,240.77	677,110.32	2,036,351.09	6,400.00	100,000.00	106,400.00	-94.8%
7) Other Outgo (excluding Transfers of Indirect Costs)7100-72997400-7499			230,398.00	990,221.00	1,220,619.00	253,533.00	1,073,938.00	1,327,471.00	8.8%
8) Other Outgo - Transfers of Indirect Costs7300-7399			(155,160.31)	122,542.31	(32,618.00)	(166,711.33)	134,093.33	(32,618.00)	0.0%
9) TOTAL, EXPENDITURES			30,617,996.67	14,628,690.12	45,246,686.79	30,512,236.77	14,124,918.69	44,637,155.46	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,830,148.51	(4,930,359.15)	(1,100,210.64)	4,926,031.91	(6,296,854.63)	(1,370,822.72)	24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In8900-8929			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out7600-7629			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources8930-8979			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses7630-7699			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions8980-8999			(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,626.18)	(274,584.46)	(1,100,210.64)	(365,654.52)	(1,005,168.20)	(1,370,822.72)	24.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited9791			7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%
2) Ending Balance, June 30 (E + F1e)			6,458,685.26	1,846,891.67	8,305,576.93	6,093,030.74	841,723.47	6,934,754.21	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.13	0.00	6,500.13	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	45,543.00	0.00	45,543.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,846,891.67	1,846,891.67	0.00	841,723.47	841,723.47	-54.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,881,973.13	0.00	1,881,973.13	1,622,814.70	0.00	1,622,814.70	-13.8%
COMPENSATED ABSENCES	0000	9760	58,375.00		58,375.00			0.00	
H/W PRIOR YEAR ADJUST	0000	9760	174,887.00		174,887.00			0.00	
MAA HEALTH SERVICES	0000	9760	108,012.00		108,012.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	447,328.00		447,328.00			0.00	
MISCELLANEOUS RESERVES	0000	9760	(8,594.00)		(8,594.00)			0.00	
INSTRUCTIONAL SUPPLIES & TEXTBOOK ADOPTION	1100	9760	1,101,965.13		1,101,965.13			0.00	
COMPENSATED ABSENCES	0000	9760			0.00	58,375.00		58,375.00	
H&W PRIOR YEAR ADJUSTMENT	0000	9760			0.00	174,887.00		174,887.00	
MAA HEALTH SERVICES	0000	9760			0.00	86,768.00		86,768.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	168,973.00		168,973.00	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,133,811.70		1,133,811.70	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,524,669.00	0.00	4,524,669.00	4,463,716.04	0.00	4,463,716.04	-1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									

Description			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) in County Treasury		9110	10,374,199.29	(3,181,133.15)	7,193,066.14				
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	6,500.00	0.00	6,500.00				
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	1,050.00	760,999.30	762,049.30				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	46,687.23	0.00	46,687.23				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,428,436.52	(2,420,133.85)	8,008,302.67				
<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	833,334.53	516.76	833,851.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	(12,667.23)	0.00	(12,667.23)				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			820,667.30	516.76	821,184.06				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			9,607,769.22	(2,420,650.61)	7,187,118.61				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	14,101,346.00	0.00	14,101,346.00	17,029,204.00	0.00	17,029,204.00	20.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Education Protection Account State Aid - Current Year		8012	4,888,238.00	0.00	4,888,238.00	4,310,226.00	0.00	4,310,226.00	-11.8%
State Aid - Prior Years		8019	1,054.00	0.00	1,054.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	83,774.00	0.00	83,774.00	83,774.00	0.00	83,774.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,296,600.00	0.00	11,296,600.00	11,296,600.00	0.00	11,296,600.00	0.0%
Unsecured Roll Taxes		8042	193,484.00	0.00	193,484.00	193,484.00	0.00	193,484.00	0.0%
Prior Years' Taxes		8043	7,617.00	0.00	7,617.00	7,617.00	0.00	7,617.00	0.0%
Supplemental Taxes		8044	215,901.00	0.00	215,901.00	215,901.00	0.00	215,901.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,190,700.00	0.00	1,190,700.00	1,190,700.00	0.00	1,190,700.00	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			31,978,714.00	0.00	31,978,714.00	34,327,506.00	0.00	34,327,506.00	7.3%
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	(92,090.00)	0.00	(92,090.00)	(94,088.00)	0.00	(94,088.00)	2.2%
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			31,886,624.00	0.00	31,886,624.00	34,233,418.00	0.00	34,233,418.00	7.4%
<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	267,808.00	267,808.00	0.00	263,838.00	263,838.00	-1.5%
Special Education Discretionary Grants		8182	0.00	69,591.00	69,591.00	0.00	0.00	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Forest Reserve Funds		8260	80,768.10	0.00	80,768.10	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,113.00	1,113.00	0.00	1,113.00	1,113.00	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		238,300.69	238,300.69		317,369.31	317,369.31	33.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		85,203.18	85,203.18		83,651.61	83,651.61	-1.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		4,873.00	4,873.00	New
Title III, Part A, English Learner Program	4203	8290		18,355.38	18,355.38		16,965.00	16,965.00	-7.6%
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, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		20,402.43	20,402.43		20,905.31	20,905.31	2.5%
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	2,212,721.68	2,212,721.68	0.00	1,303,396.18	1,303,396.18	-41.1%
TOTAL, FEDERAL REVENUE			80,768.10	2,913,495.36	2,994,263.46	0.00	2,012,111.41	2,012,111.41	-32.8%
<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		8520	0.00	85,938.00	85,938.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	110,568.00	0.00	110,568.00	117,817.68	0.00	117,817.68	6.6%
Lottery - Unrestricted and Instructional Materials		8560	559,021.00	222,341.93	781,362.93	559,021.00	222,341.93	781,362.93	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,425,316.00	3,425,316.00	0.00	3,463,204.00	3,463,204.00	1.1%
TOTAL, OTHER STATE REVENUE			669,589.00	3,733,595.93	4,403,184.93	676,838.68	3,685,545.93	4,362,384.61	-0.9%
<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	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Interest		8660	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
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	80,300.00	0.00	80,300.00	85,000.00	0.00	85,000.00	5.9%
Interagency Services		8677	40,521.00	0.00	40,521.00	44,412.00	0.00	44,412.00	9.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,504,343.08	1,284,469.68	2,788,812.76	212,600.00	155,416.72	368,016.72	-86.8%
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		1,766,770.00	1,766,770.00		1,974,990.00	1,974,990.00	11.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,811,164.08	3,051,239.68	4,862,403.76	528,012.00	2,130,406.72	2,658,418.72	-45.3%
TOTAL, REVENUES			34,448,145.18	9,698,330.97	44,146,476.15	35,438,268.68	7,828,064.06	43,266,332.74	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,938,568.74	2,790,513.19	15,729,081.93	13,344,917.38	1,705,248.58	15,050,165.96	-4.3%
Certificated Pupil Support Salaries		1200	487,534.18	82,174.38	569,708.56	703,694.82	485,727.28	1,189,422.10	108.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Certificated Supervisors' and Administrators' Salaries		1300	1,675,771.35	460,315.47	2,136,086.82	1,619,277.86	128,256.14	1,747,534.00	-18.2%
Other Certificated Salaries		1900	86,540.00	45,050.00	131,590.00	86,540.00	44,500.00	131,040.00	-0.4%
TOTAL, CERTIFICATED SALARIES			15,188,414.27	3,378,053.04	18,566,467.31	15,754,430.06	2,363,732.00	18,118,162.06	-2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	178,936.58	1,521,988.61	1,700,925.19	392,911.13	1,486,599.55	1,879,510.68	10.5%
Classified Support Salaries		2200	2,057,494.21	653,784.27	2,711,278.48	2,226,625.04	902,175.73	3,128,800.77	15.4%
Classified Supervisors' and Administrators' Salaries		2300	415,608.21	184,507.50	600,115.71	407,736.00	57,072.00	464,808.00	-22.5%
Clerical, Technical and Office Salaries		2400	1,264,219.45	87,341.60	1,351,561.05	1,179,825.53	79,136.00	1,258,961.53	-6.9%
Other Classified Salaries		2900	763,485.18	29,207.38	792,692.56	799,438.78	79,121.37	878,560.15	10.8%
TOTAL, CLASSIFIED SALARIES			4,679,743.63	2,476,829.36	7,156,572.99	5,006,536.48	2,604,104.65	7,610,641.13	6.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,562,389.55	2,622,611.24	5,185,000.79	3,005,695.17	2,508,019.70	5,513,714.87	6.3%
PERS		3201-3202	983,629.86	518,758.43	1,502,388.29	1,104,447.75	600,237.92	1,704,685.67	13.5%
OASDI/Medicare/Alternative		3301-3302	616,934.99	237,627.63	854,562.62	615,338.27	225,871.05	841,209.32	-1.6%
Health and Welfare Benefits		3401-3402	1,490,441.79	421,186.96	1,911,628.75	1,540,997.88	343,099.16	1,884,097.04	-1.4%
Unemployment Insurance		3501-3502	103,950.71	29,576.81	133,527.52	105,005.67	24,701.73	129,707.40	-2.9%
Workers' Compensation		3601-3602	296,497.41	84,352.93	380,850.34	299,475.89	70,449.22	369,925.11	-2.9%
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	690,015.27	53,470.00	743,485.27	172,150.00	45,050.00	217,200.00	-70.8%
TOTAL, EMPLOYEE BENEFITS			6,743,859.58	3,967,584.00	10,711,443.58	6,843,110.63	3,817,428.78	10,660,539.41	-0.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	51,740.99	51,740.99	0.00	655,945.46	655,945.46	1,167.7%
Books and Other Reference Materials		4200	5,452.96	40,535.30	45,988.26	5,452.96	18,806.00	24,258.96	-47.2%
Materials and Supplies		4300	525,144.52	832,442.08	1,357,586.60	559,486.46	732,071.84	1,291,558.30	-4.9%
Noncapitalized Equipment		4400	40,000.00	548,049.20	588,049.20	116,000.00	37,001.00	153,001.00	-74.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			570,597.48	1,472,767.57	2,043,365.05	680,939.42	1,443,824.30	2,124,763.72	4.0%
<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	39,646.22	92,196.92	131,843.14	47,646.22	401,604.18	449,250.40	240.7%
Dues and Memberships		5300	34,294.00	785.00	35,079.00	35,294.00	500.00	35,794.00	2.0%
Insurance		5400 - 5450	148,000.00	21,000.00	169,000.00	252,200.75	15,504.92	267,705.67	58.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
Operations and Housekeeping Services		5500	1,028,724.00	2,000.00	1,030,724.00	1,025,802.00	2,000.00	1,027,802.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,392.65	276,946.50	394,339.15	131,831.00	375,148.00	506,979.00	28.6%
Transfers of Direct Costs		5710	(36,869.00)	36,869.00	0.00	(42,868.00)	42,875.00	7.00	New
Transfers of Direct Costs - Interfund		5750	(3,000.00)	0.00	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	520,715.38	1,113,135.10	1,633,850.48	535,092.54	1,749,515.53	2,284,608.07	39.8%
Communications		5900	152,000.00	650.00	152,650.00	152,000.00	650.00	152,650.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000,903.25	1,543,582.52	3,544,485.77	2,133,998.51	2,587,797.63	4,721,796.14	33.2%
<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	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,359,240.77	677,110.32	2,036,351.09	6,400.00	100,000.00	106,400.00	-94.8%
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%
TOTAL, CAPITAL OUTLAY			1,359,240.77	677,110.32	2,036,351.09	6,400.00	100,000.00	106,400.00	-94.8%
<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	230,398.00	990,221.00	1,220,619.00	253,533.00	1,073,938.00	1,327,471.00	8.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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)	
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,398.00	990,221.00	1,220,619.00	253,533.00	1,073,938.00	1,327,471.00	8.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(122,542.31)	122,542.31	0.00	(134,093.33)	134,093.33	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(32,618.00)	0.00	(32,618.00)	(32,618.00)	0.00	(32,618.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(155,160.31)	122,542.31	(32,618.00)	(166,711.33)	134,093.33	(32,618.00)	0.0%
TOTAL, EXPENDITURES			30,617,996.67	14,628,690.12	45,246,686.79	30,512,236.77	14,124,918.69	44,637,155.46	-1.3%
<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	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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>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									
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%
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	(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	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			(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	31,886,624.00	0.00	31,886,624.00	34,233,418.00	0.00	34,233,418.00	7.4%
2) Federal Revenue		8100-8299	80,768.10	2,913,495.36	2,994,263.46	0.00	2,012,111.41	2,012,111.41	-32.8%
3) Other State Revenue		8300-8599	669,589.00	3,733,595.93	4,403,184.93	676,838.68	3,685,545.93	4,362,384.61	-0.9%
4) Other Local Revenue		8600-8799	1,811,164.08	3,051,239.68	4,862,403.76	528,012.00	2,130,406.72	2,658,418.72	-45.3%
5) TOTAL, REVENUES			34,448,145.18	9,698,330.97	44,146,476.15	35,438,268.68	7,828,064.06	43,266,332.74	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	18,571,635.34	9,322,192.82	27,893,828.16	19,363,930.01	9,175,879.45	28,539,809.46	2.3%
2) Instruction - Related Services	2000-2999		3,655,617.69	779,691.20	4,435,308.89	3,685,831.51	549,664.41	4,235,495.92	-4.5%
3) Pupil Services	3000-3999		3,470,522.66	982,760.18	4,453,282.84	2,591,449.96	1,271,199.30	3,862,649.26	-13.3%
4) Ancillary Services	4000-4999		125,834.22	27,742.78	153,577.00	127,720.79	9,334.00	137,054.79	-10.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,127,701.66	207,351.47	2,335,053.13	2,126,205.49	255,242.33	2,381,447.82	2.0%
8) Plant Services	8000-8999		2,436,287.10	2,318,730.67	4,755,017.77	2,363,566.01	1,789,661.20	4,153,227.21	-12.7%
9) Other Outgo	9000-9999		230,398.00	990,221.00	1,220,619.00	253,533.00	1,073,938.00	1,327,471.00	8.8%
10) TOTAL, EXPENDITURES			30,617,996.67	14,628,690.12	45,246,686.79	30,512,236.77	14,124,918.69	44,637,155.46	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,830,148.51	(4,930,359.15)	(1,100,210.64)	4,926,031.91	(6,296,854.63)	(1,370,822.72)	24.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,655,774.69)	4,655,774.69	0.00	(5,291,686.43)	5,291,686.43	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(825,626.18)	(274,584.46)	(1,100,210.64)	(365,654.52)	(1,005,168.20)	(1,370,822.72)	24.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 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) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,284,311.44	2,121,476.13	9,405,787.57	6,458,685.26	1,846,891.67	8,305,576.93	-11.7%
2) Ending Balance, June 30 (E + F1e)			6,458,685.26	1,846,891.67	8,305,576.93	6,093,030.74	841,723.47	6,934,754.21	-16.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,500.13	0.00	6,500.13	6,500.00	0.00	6,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	45,543.00	0.00	45,543.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,846,891.67	1,846,891.67	0.00	841,723.47	841,723.47	-54.4%
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	1,881,973.13	0.00	1,881,973.13	1,622,814.70	0.00	1,622,814.70	-13.8%
COMPENSATED ABSENCES	0000	9760	58,375.00		58,375.00			0.00	
H/W PRIOR YEAR ADJUST	0000	9760	174,887.00		174,887.00			0.00	
MAA HEALTH SERVICES	0000	9760	108,012.00		108,012.00			0.00	
EMERGENCY FACILITY NEEDS	0000	9760	447,328.00		447,328.00			0.00	
MISCELLANEOUS RESERVES	0000	9760	(8,594.00)		(8,594.00)			0.00	
INSTRUCTIONAL SUPPLIES & TEXTBOOK ADOPTION	1100	9760	1,101,965.13		1,101,965.13			0.00	
COMPENSATED ABSENCES	0000	9760			0.00	58,375.00		58,375.00	
H&W PRIOR YEAR ADJUSTMENT	0000	9760			0.00	174,887.00		174,887.00	
MAA HEALTH SERVICES	0000	9760			0.00	86,768.00		86,768.00	
EMERGENCY FACILITY NEEDS	0000	9760			0.00	168,973.00		168,973.00	
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760			0.00	1,133,811.70		1,133,811.70	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,524,669.00	0.00	4,524,669.00	4,463,716.04	0.00	4,463,716.04	-1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5640		39,521.64	39,521.64
6266	Educator Effectiveness, FY 2021-22	800,622.00	613,422.00
6300	Lottery: Instructional Materials	447,672.59	101,232.52
9010	Other Restricted Local	559,075.44	87,547.31
Total, Restricted Balance		1,846,891.67	841,723.47

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

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

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

3,375.42

District's ADA Standard Percentage Level:

1.0%

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	3,524	3,526		
Charter School				
<b>Total ADA</b>	<b>3,524</b>	<b>3,526</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)				
District Regular	3,488	3,493		
Charter School				
<b>Total ADA</b>	<b>3,488</b>	<b>3,493</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)				
District Regular	3,490	3,516		
Charter School		0		
<b>Total ADA</b>	<b>3,490</b>	<b>3,516</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)				
District Regular	3,401			
Charter School	0			
<b>Total ADA</b>	<b>3,401</b>			

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

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

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

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

COVID related absences had a significant effect on our ADA%. The severity of the pandemic and it's effect on our community could not have been predicted when developing our 21-22 budget.

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):

3,375.4

**District's Enrollment Standard Percentage Level:**

1.0%

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

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	3,633	3,610		
	Charter School				
	<b>Total Enrollment</b>	<b>3,633</b>	<b>3,610</b>	<b>0.6%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	3,534	3,426		
	Charter School				
	<b>Total Enrollment</b>	<b>3,534</b>	<b>3,426</b>	<b>3.1%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	3,457	3,569		
	Charter School				
	<b>Total Enrollment</b>	<b>3,457</b>	<b>3,569</b>	<b>N/A</b>	<b>Met</b>

Budget Year (2022-23)	
District Regular	3,569
Charter School	
<b>Total Enrollment</b>	<b>3,569</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	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	3,490	3,610	96.7%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>3,490</b>	<b>3,610</b>	
Second Prior Year (2020-21)	District Regular	3,493	3,426	102.0%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>3,493</b>	<b>3,426</b>	
First Prior Year (2021-22)	District Regular	3,344	3,569	93.7%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>3,344</b>	<b>3,569</b>	
Historical Average Ratio:				97.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

97.9%

### 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	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	3,375	3,569	94.6%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>3,375</b>	<b>3,569</b>		
1st Subsequent Year (2023-24)	District Regular	3,437	3,569	96.3%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>3,437</b>	<b>3,569</b>		
2nd Subsequent Year (2024-25)	District Regular	3,456	3,569	96.8%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>3,456</b>	<b>3,569</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 gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

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

##### Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	3,516.26	3,401.38	3,437.07	3,456.00
b. Prior Year ADA (Funded)		3,516.26	3,401.38	3,437.07
c. Difference (Step 1a minus Step 1b)		(114.88)	35.69	18.93
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(3.27%)	1.05%	.55%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		31,866,624.00	34,233,418.00	36,454,007.00
b1. COLA percentage		5.07%	6.56%	5.38%
b2. COLA amount (proxy for purposes of this criterion)		1,615,637.84	2,245,712.22	1,961,225.58
c. Percent Change Due to Funding Level				
(Step 2b2 divided by Step 2a)		5.1%	6.6%	5.4%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		1.8%	7.6%	5.9%
LCFF Revenue Standard (Step 3, plus/minus 1%):		0.80% to 2.80%	6.61% to 8.61%	4.93% to 6.93%

#### 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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,988,076.00	12,988,076.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

#### Necessary Small School District Projected LCFF Revenue

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	31,977,660.00	34,327,506.00	36,454,007.00	38,099,411.00
District's Projected Change in LCFF Revenue:		7.35%	6.19%	4.51%
LCFF Revenue Standard		0.80% to 2.80%	6.61% to 8.61%	4.93% to 6.93%
Status:		Not Met	Not Met	Not Met

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

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

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

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

Because of the many proposed changes to the LCFF funding formula that are currently being considered by the California State Legislature, we have decided to be conservative in our out-year estimates (including COLA's).

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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	24,931,748.44	28,886,109.48	86.3%
Second Prior Year (2020-21)	24,021,867.96	26,377,364.21	91.1%
First Prior Year (2021-22)	26,612,017.48	30,617,996.67	86.9%
Historical Average Ratio:			88.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
<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>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	27,604,077.17	30,512,236.77	90.5%	Met
1st Subsequent Year (2023-24)	28,830,212.15	31,972,099.57	90.2%	Met
2nd Subsequent Year (2024-25)	29,626,030.96	32,555,122.86	91.0%	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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.80%	7.61%	5.93%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.20% to 11.80%</b>	<b>-2.39% to 17.61%</b>	<b>-4.07% to 15.93%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.20% to 6.80%	2.61% to 12.61%	0.93% to 10.93%

**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 (2021-22)	2,994,263.46		
Budget Year (2022-23)	2,012,111.41	(32.80%)	Yes
1st Subsequent Year (2023-24)	648,492.00	(67.77%)	Yes

2nd Subsequent Year (2024-25)	648,492.00	0.00%	Yes
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**Explanation:**

(required if Yes)

The reductions in federal revenue that we are estimating in 23-24 is a reflection of the loss of one-time COVID-related dollars (ESSER, CARES, etc). We are projecting federal revenues to be flat between 23-24 and 24-25 because we do not anticipate significant changes in the our UPC,etc.

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

First Prior Year (2021-22)	4,403,184.93		
Budget Year (2022-23)	4,362,384.61	(.93%)	No
1st Subsequent Year (2023-24)	4,083,237.00	(6.40%)	Yes
2nd Subsequent Year (2024-25)	4,083,237.00	0.00%	Yes

**Explanation:**

(required if Yes)

Reduction from 22-23 and 23-24 is due to the loss of Learning Recovery funds (RS 65637). Projecting flat from 23-24 to 24-25.

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

First Prior Year (2021-22)	4,862,403.76		
Budget Year (2022-23)	2,658,418.72	(45.33%)	Yes
1st Subsequent Year (2023-24)	2,515,920.00	(5.36%)	Yes
2nd Subsequent Year (2024-25)	2,512,029.00	(.15%)	Yes

**Explanation:**

(required if Yes)

Decrease from 21-22 to 22-23 due to expiration of EV grants, Ed Connectivity Grant, and donations.

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

First Prior Year (2021-22)	2,043,365.05		
Budget Year (2022-23)	2,124,763.72	3.98%	No
1st Subsequent Year (2023-24)	1,483,542.00	(30.18%)	Yes
2nd Subsequent Year (2024-25)	1,669,110.00	12.51%	Yes

**Explanation:**

(required if Yes)

Decrease from 22-23 to 23-24 due to loss expiration of COVID-related one-time funds. Increase from 23-24 to 24-25 due to Educator Effectiveness grant.

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

First Prior Year (2021-22)	3,544,485.77		
Budget Year (2022-23)	4,721,796.14	33.22%	Yes
1st Subsequent Year (2023-24)	4,335,455.00	(8.18%)	Yes
2nd Subsequent Year (2024-25)	4,347,013.00	.27%	Yes

**Explanation:**

(required if Yes)

Increase from 21-22 to 22-23 due to ELOP grant, Educator Effectiveness grant, and anticipated increases in SpEd services

**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		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	12,259,852.15			
Budget Year (2022-23)	9,032,914.74	(26.32%)		Not Met
1st Subsequent Year (2023-24)	7,247,649.00	(19.76%)		Not Met
2nd Subsequent Year (2024-25)	7,243,758.00	(.05%)		Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>				
First Prior Year (2021-22)	5,587,850.82			
Budget Year (2022-23)	6,846,559.86	22.53%		Not Met
1st Subsequent Year (2023-24)	5,818,997.00	(15.01%)		Not Met
2nd Subsequent Year (2024-25)	6,016,123.00	3.39%		Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

The reductions in federal revenue that we are estimating in 23-24 is a reflection of the loss of one-time COVID-related dollars (ESSER, CARES, etc). We are projecting federal revenues to be flat between 23-24 and 24-25 because we do not anticipate significant changes in the our UPC,etc.

**Explanation:**

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

Reduction from 22-23 and 23-24 is due to the loss of Learning Recovery funds (RS 65637). Projecting flat from 23-24 to 24-25.

**Explanation:**

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

Decrease from 21-22 to 22-23 due to expiration of EV grants, Ed Connectivity Grant, and donations.

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

**Explanation:**

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

Decrease from 22-23 to 23-24 due to loss expiration of COVID-related one-time funds. Increase from 23-24 to 24-25 due to Educator Effectiveness grant.

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

Increase from 21-22 to 22-223 due to ELOP grant, Educator Effectiveness grant, and anticipated increases in SpEd services

**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 excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

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

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major  
Maintenance Account

(Line 2c times 3%)

Status

c. Net Budgeted Expenditures and Other Financing Uses

41,353,846.28	1,240,615.39	1,574,849.07	Met
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<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 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)

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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 (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
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)	1,129,354.70	1,151,373.42	4,524,669.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,129,354.70	1,151,373.42	4,524,669.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	37,647,917.33	38,342,147.26	45,246,686.79
	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)	37,647,917.33	38,342,147.26	45,246,686.79
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	10.0%
<b>District's Deficit Spending Standard Percentage Levels</b>				
<b>(Line 3 times 1/3):</b>		<b>1.0%</b>	<b>1.0%</b>	<b>3.3%</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 (2019-20)	901,594.42	28,888,871.51	N/A	Met
Second Prior Year (2020-21)	1,224,470.90	26,377,444.16	N/A	Met
First Prior Year (2021-22)	(825,626.18)	30,617,996.67	2.7%	Met
Budget Year (2022-23) (Information only)	(365,654.52)	30,512,236.77		

## 8C. Comparison of District Deficit Spending to the Standard

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

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

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

### 9. CRITERION: Fund Balance

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

Percentage Level <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 400,000
0.3%	400,001 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. 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>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	6,217,017.17	5,333,132.73	14.2%	Not Met
Second Prior Year (2020-21)	5,333,132.73	6,059,840.54	N/A	Met
First Prior Year (2021-22)	6,234,727.15	7,284,311.44	N/A	Met
Budget Year (2022-23) (Information only)	6,458,685.26			

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

#### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

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

#### 10. CRITERION: Reserves

STANDARD: Available 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 \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	3,375	3,411	3,430
Subsequent Years, Form MYP, Line F2, if available.)			
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</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 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	44,637,155.46	44,064,796.00	44,768,485.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	44,637,155.46	44,064,796.00	44,768,485.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,339,114.66	1,321,943.88	1,343,054.55
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>1,339,114.66</b>	<b>1,321,943.88</b>	<b>1,343,054.55</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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	4,463,716.04		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	5,991,910.00	7,237,996.00
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		
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)	4,463,716.04	5,991,910.00	7,237,996.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	13.60%	16.17%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>1,339,114.66</b>	<b>1,321,943.88</b>	<b>1,343,054.55</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
---------------------------	------------	------------------	----------------	--------

##### 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2021-22)	(4,655,774.69)			
Budget Year (2022-23)	(5,291,686.43)	635,911.74	13.7%	Not Met
1st Subsequent Year (2023-24)	(5,655,786.00)	364,099.57	6.9%	Met
2nd Subsequent Year (2024-25)	(5,367,070.00)	(288,716.00)	(5.1%)	Met

##### 1b. Transfers In, General Fund \*

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

##### 1c. Transfers Out, General Fund \*

First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

##### 1d. Impact of Capital Projects

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

##### Explanation:

(required if NOT met)

Increasing contributions to SpEd (RS 6500 and RS 3310) as well as Educational Technology.

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<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.

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1,2022-23
Leases				
Certificates of Participation	18	FD25/8681 FD49/8622	FD52 7433/7434	4,470,000
General Obligation Bonds	10	FD51/86XX	FD51 7433/7434	17,994,452
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD01 / OB8011	FD01 OB2XXX/3XXX	58,375

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

TOTAL:				22,522,827

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Pay ment	Annual Pay ment	Annual Pay ment	Annual Pay ment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	878,539	870,888	872,754	354,213
General Obligation Bonds	2,109,253	2,194,123	2,306,102	2,404,604
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,987,792	3,065,011	3,178,856	2,758,817
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from real property tax collections.

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

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

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

No

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

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

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	1st Subsequent Year	2nd Subsequent Year
5. OPEB Contributions	(2022- 23)	(2023-24)	(2024-25)
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


	Budget Year	1st Subsequent Year	2nd Subsequent Year
4. Self-Insurance Contributions	(2022- 23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

### S8. Status of Labor Agreements

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

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

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

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

#### 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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	195.6	186.39	186.39	186.39

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

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

No

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

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

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

22-23 salary and benefits are not settled

#### Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	
	If Yes, date of Superintendent and CBO certification:	
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
	If Yes, date of budget revision board adoption:	
4.	Period covered by the agreement:	<div>Begin Date:</div> <div>End Date:</div>
5.	Salary settlement:	<div>Budget Year</div> <div>1st Subsequent Year</div> <div>2nd Subsequent Year</div> <div>(2022-23)</div> <div>(2023-24)</div> <div>(2024-25)</div>
	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

187722.35

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

No	No	No
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**Certificated (Non-management) Prior Year Settlements**

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

No

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

If Yes, explain the nature of the new costs:

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Yes	Yes	Yes
	276793.65	301441.74

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

- Are savings from attrition included in the budget and MYPs?

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

Yes	Yes	Yes
-----	-----	-----

2.

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

No	No	No
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**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	163.2	162.6	162.6	162.6

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

1.

Are salary and benefit negotiations settled for the budget year?

No
----

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

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

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

Classified Salary & Benefits

Negotiations Settled

2a.

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

2b.

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

If Yes, date of Superintendent and CBO certification:

3.

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

If Yes, date of budget revision board adoption:

4.

Period covered by the agreement:

Begin Date:

End Date:

5.

Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

84118.5
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

No	No	No

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments

Yes	Yes	Yes
	130118.98	144367.39

3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are savings from attrition included in the budget and MYPs?

No

No

No

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

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)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	30.4	28.13	30.4	30.4

**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.

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

Negotiations Settled

2. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

**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


**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

**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


**Management/Supervisor/Confidential**

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

**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


**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 28, 2022

**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?	Yes
<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?	Yes

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	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,038,940.00	1,885,000.00	-7.6%
3) Other State Revenue		8300-8599	131,940.00	123,000.00	-6.8%
4) Other Local Revenue		8600-8799	104,500.00	94,500.00	-9.6%
5) TOTAL, REVENUES			2,275,380.00	2,102,500.00	-7.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	467,794.89	497,601.13	6.4%
3) Employee Benefits		3000-3999	190,789.38	196,685.56	3.1%
4) Books and Supplies		4000-4999	940,500.00	940,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	133,899.00	132,400.11	-1.1%
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	32,618.00	32,618.00	0.0%
9) TOTAL, EXPENDITURES			1,765,601.27	1,799,804.80	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			509,778.73	302,695.20	-40.6%
<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>			509,778.73	302,695.20	-40.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,889.08	1,683,667.81	43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,889.08	1,683,667.81	43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,889.08	1,683,667.81	43.4%
2) Ending Balance, June 30 (E + F1e)			1,683,667.81	1,986,363.01	18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	39,886.06	0.00	-100.0%
Prepaid Items		9713	2,774.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,637,007.42	1,986,363.01	21.3%
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	1,198,625.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	39,886.06		
7) Prepaid Expenditures		9330	2,774.33		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,245,286.18		
<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	(6.18)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(6.18)		
<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>					
(G9 + H2) - (I6 + J2)			1,245,292.36		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,038,940.00	1,885,000.00	-7.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,038,940.00	1,885,000.00	-7.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	131,940.00	123,000.00	-6.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			131,940.00	123,000.00	-6.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	15,000.00	-40.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	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	76,000.00	76,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,500.00	94,500.00	-9.6%
TOTAL, REVENUES			2,275,380.00	2,102,500.00	-7.6%
<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	334,651.79	361,519.63	8.0%
Classified Supervisors' and Administrators' Salaries		2300	101,207.00	102,219.00	1.0%
Clerical, Technical and Office Salaries		2400	31,936.10	33,862.50	6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			467,794.89	497,601.13	6.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,663.59	103,195.90	9.0%
OASDI/Medicare/Alternative		3301-3302	36,745.55	37,865.87	3.0%
Health and Welfare Benefits		3401-3402	47,728.98	43,593.79	-8.7%
Unemployment Insurance		3501-3502	2,401.69	2,500.01	4.1%
Workers' Compensation		3601-3602	6,849.57	7,129.99	4.1%
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	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			190,789.38	196,685.56	3.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,500.00	20,500.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
Food		4700	900,000.00	900,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			940,500.00	940,500.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	5,000.00	3,501.11	-30.0%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,500.00	75,500.00	0.0%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,899.00	132,400.11	-1.1%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	32,618.00	32,618.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,618.00	32,618.00	0.0%
TOTAL, EXPENDITURES			1,765,601.27	1,799,804.80	1.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	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>					
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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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%
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	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,038,940.00	1,885,000.00	-7.6%
3) Other State Revenue		8300-8599	131,940.00	123,000.00	-6.8%
4) Other Local Revenue		8600-8799	104,500.00	94,500.00	-9.6%
5) TOTAL, REVENUES			2,275,380.00	2,102,500.00	-7.6%
<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		1,699,483.27	1,733,686.80	2.0%
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		32,618.00	32,618.00	0.0%
8) Plant Services	8000-8999		33,500.00	33,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,765,601.27	1,799,804.80	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			509,778.73	302,695.20	-40.6%
<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>			509,778.73	302,695.20	-40.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,889.08	1,683,667.81	43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,889.08	1,683,667.81	43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,889.08	1,683,667.81	43.4%
2) Ending Balance, June 30 (E + F1e)			1,683,667.81	1,986,363.01	18.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	0.00	-100.0%
Stores		9712	39,886.06	0.00	-100.0%
Prepaid Items		9713	2,774.33	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,637,007.42	1,986,363.01	21.3%
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	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,637,007.42	1,986,363.01
Total, Restricted Balance		1,637,007.42	1,986,363.01

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	485,000.00	410,000.00	-15.5%
5) TOTAL, REVENUES			485,000.00	410,000.00	-15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,782.50	19,024.00	28.7%
3) Employee Benefits		3000-3999	7,357.55	8,521.57	15.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,000.00	67,000.00	252.6%
6) Capital Outlay		6000-6999	218,500.00	435,000.00	99.1%
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			259,640.05	529,545.57	104.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			225,359.95	(119,545.57)	-153.0%
<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	162,634.76	162,634.76	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			(162,634.76)	(162,634.76)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,725.19	(282,180.33)	-549.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,235,038.95	2,297,764.14	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,235,038.95	2,297,764.14	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,235,038.95	2,297,764.14	2.8%
2) Ending Balance, June 30 (E + F1e)			2,297,764.14	2,015,583.81	-12.3%
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	2,297,764.14	2,015,583.81	-12.3%
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	2,644,887.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,644,887.86		
<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	(6,291.48)		
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			(6,291.48)		
<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 (G9 + H2) - (I6 + J2)			2,651,179.34		
<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	10,000.00	10,000.00	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	475,000.00	400,000.00	-15.8%
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			485,000.00	410,000.00	-15.5%
TOTAL, REVENUES			485,000.00	410,000.00	-15.5%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<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%
Classified Supervisors' and Administrators' Salaries		2300	14,782.50	19,024.00	28.7%
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			14,782.50	19,024.00	28.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,365.39	4,826.39	10.6%
OASDI/Medicare/Alternative		3301-3302	1,457.67	1,455.34	-0.2%
Health and Welfare Benefits		3401-3402	1,167.50	1,873.44	60.5%
Unemployment Insurance		3501-3502	95.27	95.12	-0.2%
Workers' Compensation		3601-3602	271.72	271.28	-0.2%
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			7,357.55	8,521.57	15.8%
<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	19,000.00	67,000.00	252.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,000.00	67,000.00	252.6%
<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	218,500.00	435,000.00	99.1%
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%
TOTAL, CAPITAL OUTLAY			218,500.00	435,000.00	99.1%
<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			259,640.05	529,545.57	104.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	162,634.76	162,634.76	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,634.76	162,634.76	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%
Proceeds from Lease Revenue Bonds		8973	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)			(162,634.76)	(162,634.76)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	485,000.00	410,000.00	-15.5%
5) TOTAL, REVENUES			485,000.00	410,000.00	-15.5%
<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		41,140.05	94,545.57	129.8%
8) Plant Services	8000-8999		218,500.00	435,000.00	99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			259,640.05	529,545.57	104.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			225,359.95	(119,545.57)	-153.0%
<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	162,634.76	162,634.76	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			(162,634.76)	(162,634.76)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			62,725.19	(282,180.33)	-549.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,235,038.95	2,297,764.14	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,235,038.95	2,297,764.14	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,235,038.95	2,297,764.14	2.8%
2) Ending Balance, June 30 (E + F1e)			2,297,764.14	2,015,583.81	-12.3%
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	2,297,764.14	2,015,583.81	-12.3%
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	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,297,764.14	2,015,583.81
Total, Restricted Balance		2,297,764.14	2,015,583.81

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	85,000.00	0.00	-100.0%
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			85,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(85,000.00)	0.00	-100.0%
<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>			(85,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,641.95	75,641.95	-52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,641.95	75,641.95	-52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,641.95	75,641.95	-52.9%
2) Ending Balance, June 30 (E + F1e)			75,641.95	75,641.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	75,641.95	75,641.95	0.0%
FACILITY RESERVES	0000	9760	75,641.95		
COUNTY FACILITIES	0000	9760		75,641.95	
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	161,110.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) TOTAL, ASSETS			161,110.20		
<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 (G9 + H2) - (I6 + J2)			161,110.20		
<b>FEDERAL REVENUE</b>					
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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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>					
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	85,000.00	0.00	-100.0%
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			85,000.00	0.00	-100.0%
<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%
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			85,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds 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					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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%
(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	2021-22 Estimated Actuals	2022-23 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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		85,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(85,000.00)	0.00	-100.0%
<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>			(85,000.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,641.95	75,641.95	-52.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,641.95	75,641.95	-52.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,641.95	75,641.95	-52.9%
2) Ending Balance, June 30 (E + F1e)			75,641.95	75,641.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	75,641.95	75,641.95	0.0%
FACILITY RESERVES	0000	9760	75,641.95		
COUNTY FACILITIES	0000	9760		75,641.95	
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	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	910,000.00	910,000.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	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	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			900,000.00	900,000.00	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	715,904.00	715,904.00	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			(715,904.00)	(715,904.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			184,096.00	184,096.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,859.54	2,316,955.54	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,859.54	2,316,955.54	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,859.54	2,316,955.54	8.6%
2) Ending Balance, June 30 (E + F1e)			2,316,955.54	2,501,051.54	7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,316,955.54	2,501,051.54	7.9%
CAPITAL PROJECTS	0000	9760	2,316,955.54		
CAPITAL PROJECTS	0000	9760		2,501,051.54	
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	71,432.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,057,572.00		
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) TOTAL, ASSETS			2,129,004.10		
<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 (G9 + H2) - (I6 + J2)			2,129,004.10		
<b>FEDERAL REVENUE</b>					
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>					
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	900,000.00	900,000.00	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			910,000.00	910,000.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	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%
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	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	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%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			10,000.00	10,000.00	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>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	715,904.00	715,904.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,904.00	715,904.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
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)			(715,904.00)	(715,904.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	910,000.00	910,000.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	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		10,000.00	10,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,000.00	10,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			900,000.00	900,000.00	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	715,904.00	715,904.00	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			(715,904.00)	(715,904.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			184,096.00	184,096.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,859.54	2,316,955.54	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,859.54	2,316,955.54	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,859.54	2,316,955.54	8.6%
2) Ending Balance, June 30 (E + F1e)			2,316,955.54	2,501,051.54	7.9%
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	2,316,955.54	2,501,051.54	7.9%
CAPITAL PROJECTS	0000	9760	2,316,955.54		
CAPITAL PROJECTS	0000	9760		2,501,051.54	
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	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 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	2,199,123.24	2,199,123.24	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	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	2,199,123.24	2,199,123.24	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,016,340.19	2,016,340.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,016,340.19	2,016,340.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,016,340.19	2,016,340.19	0.0%
2) Ending Balance, June 30 (E + F1e)			2,016,340.19	2,016,340.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,016,340.19	2,016,340.19	0.0%
BOND REPAYMENT	0000	9760	2,016,340.19		
BOND REPAYMENT	0000	9760		2,016,340.19	
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	2,136,019.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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) TOTAL, ASSETS			2,136,019.81		
<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 (G9 + H2) - (I6 + J2)			2,136,019.81		
<b>FEDERAL REVENUE</b>					
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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	2,194,123.24	2,194,123.24	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,199,123.24	2,199,123.24	0.0%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,591,211.15	1,591,211.15	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			2,199,123.24	2,199,123.24	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	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>					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	2021-22 Estimated Actuals	2022-23 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	2,199,123.24	2,199,123.24	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	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	2,199,123.24	2,199,123.24	0.0%
10) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			0.00	0.00	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,016,340.19	2,016,340.19	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,016,340.19	2,016,340.19	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,016,340.19	2,016,340.19	0.0%
2) Ending Balance, June 30 (E + F1e)			2,016,340.19	2,016,340.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,016,340.19	2,016,340.19	0.0%
BOND REPAYMENT	0000	9760	2,016,340.19		
BOND REPAYMENT	0000	9760		2,016,340.19	
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	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 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)	3,343.75	3,343.75	3,516.26	3,375.42	3,375.42	3,401.38
<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>	3,343.75	3,343.75	3,516.26	3,375.42	3,375.42	3,401.38
<b>5. 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 A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,343.75	3,343.75	3,516.26	3,375.42	3,375.42	3,401.38
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 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	2021-22 Estimated Actuals			2022-23 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)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,640,099.26		4,640,099.26			4,640,099.26
Work in Progress	501,617.21		501,617.21			501,617.21
Total capital assets not being depreciated	5,141,716.47	0.00	5,141,716.47	0.00	0.00	5,141,716.47
Capital assets being depreciated:						
Land Improvements	7,843,438.26		7,843,438.26			7,843,438.26
Buildings	74,461,783.40		74,461,783.40			74,461,783.40
Equipment	6,937,524.24		6,937,524.24			6,937,524.24
Total capital assets being depreciated	89,242,745.90	0.00	89,242,745.90	0.00	0.00	89,242,745.90
Accumulated Depreciation for:						
Land Improvements	(4,348,143.19)		(4,348,143.19)			(4,348,143.19)
Buildings	(25,885,789.64)		(25,885,789.64)			(25,885,789.64)
Equipment	(4,343,543.07)		(4,343,543.07)			(4,343,543.07)
Total accumulated depreciation	(34,577,475.90)	0.00	(34,577,475.90)	0.00	0.00	(34,577,475.90)
Total capital assets being depreciated, net excluding lease assets	54,665,270.00	0.00	54,665,270.00	0.00	0.00	54,665,270.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	59,806,986.47	0.00	59,806,986.47	0.00	0.00	59,806,986.47
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	18,566,467.31	301	0.00	303	18,566,467.31	305	161,367.20		307	18,405,100.11	309
2000 - Classified Salaries	7,156,572.99	311	30,161.58	313	7,126,411.41	315	573,416.08		317	6,552,995.33	319
3000 - Employee Benefits	10,711,443.58	321	(4,559.74)	323	10,716,003.32	325	293,845.02		327	10,422,158.30	329
4000 - Books, Supplies Equip Replace. (6500)	2,043,365.05	331	0.00	333	2,043,365.05	335	569,410.69		337	1,473,954.36	339
5000 - Services. . . & 7300 - Indirect Costs	3,511,867.77	341	87,781.00	343	3,424,086.77	345	363,024.53		347	3,061,062.24	349
TOTAL					41,876,333.86	365	TOTAL			39,915,270.34	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	686,352.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		24,912,696.73
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	24,912,696.73	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. ....	.62	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.60	
2. Percentage spent by this district (Part II, Line 15) ....	.62	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	39,915,270.34	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	0.00	

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	18,118,162.06	301	0.00	303	18,118,162.06	305	159,618.00		307	17,958,544.06	309
2000 - Classified Salaries	7,610,641.13	311	30,668.54	313	7,579,972.59	315	635,830.50		317	6,944,142.09	319
3000 - Employee Benefits	10,660,539.41	321	13,743.54	323	10,646,795.87	325	315,467.71		327	10,331,328.16	329
4000 - Books, Supplies Equip Replace. (6500)	2,124,763.72	331	0.00	333	2,124,763.72	335	923,475.46		337	1,201,288.26	339
5000 - Services. . . & 7300 - Indirect Costs	4,689,178.14	341	1,843.00	343	4,687,335.14	345	561,641.03		347	4,125,694.11	349
TOTAL					43,157,029.38	365	TOTAL			40,560,996.68	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	15,048,485.96 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,879,510.68 380
3. STRS. . . . .	3101 & 3102	4,584,648.46 382
4. PERS. . . . .	3201 & 3202	489,047.78 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	420,072.55 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	1,166,955.47 385
7. Unemployment Insurance. . . . .	3501 & 3502	89,633.99 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	255,635.94 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	172,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		24,105,990.83 395
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	24,105,990.83	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. ....	.59	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) ....	.60	
2. Percentage spent by this district (Part II, Line 15) ....	.59	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) ....	.01	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	40,560,996.68	
5. Deficiency Amount (Part III, Line 3 times Line 4) ....	231,197.68	

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


2022-23 Budget, July 1  
Schedule of Long-Term Liabilities  
DEBT - 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	19,585,663.00		19,585,663.00			19,585,663.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,085,000.00		11,085,000.00			11,085,000.00	
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	78,937.19		78,937.19			78,937.19	
Governmental activities long-term liabilities	30,749,600.19	0.00	30,749,600.19	0.00	0.00	30,749,600.19	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	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2021-22
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	45,246,686.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,884,048.42
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,036,351.09
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	26,714.84
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,063,065.93
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				39,299,572.44
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,343.75
B. Expenditures per ADA (Line I.E divided by Line II.A)				11,753.14

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.)	32,899,325.77	9,348.66
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)	32,899,325.77	9,348.66
B. Required effort (Line A.2 times 90%)	29,609,393.19	8,413.79
C. Current year expenditures (Line I.E and Line II.B)	39,299,572.44	11,753.14
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
N/A	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,124,284.23
2. Contracted general administrative positions not paid through payroll 0.00
  - 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.

n/a

**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) 35,310,199.65

**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) 3.18%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,530,292.76
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	244,140.52
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,800.00
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)	129,473.94
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)	1,929,707.22
9. Carry-Forward Adjustment (Part IV, Line F)	76,217.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,005,924.95

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,893,828.16
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,435,308.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,100,442.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	153,577.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	563,777.69
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,660.16
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)	3,942,033.51
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)	0.00
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	832,983.27
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)	40,925,610.75

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

4.72%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

4.90%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

**A. Indirect costs incurred in the current year (Part III, Line A8)**

1,929,707.22

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year

8,625.81

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.55%) times Part III, Line B19); zero if negative

76,217.74

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.55%) times Part III, Line B19); zero if positive

0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

76,217.74

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if**

**Option 2 or Option 3 is selected)**

76,217.74

Approved  
indirect  
cost rate: 4.55%

Highest  
rate used  
in any  
program: 4.55%

Note: In one or  
more resources,  
the rate used is  
greater than the  
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	306,975.36	7,537.64	2.46%
01	3010	227,929.69	10,371.00	4.55%
01	3305	108,131.28	4,920.00	4.55%
01	3310	1,143,963.78	52,050.00	4.55%
01	4035	81,567.54	3,635.64	4.46%
01	4127	19,514.43	888.00	4.55%
01	4203	18,088.75	266.63	1.47%
01	6500	2,972,630.98	33,813.75	1.14%
01	6546	182,896.36	8,321.75	4.55%
01	9010	776,027.86	737.90	0.10%
13	5310	832,983.27	32,618.00	3.92%

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	967,106.73		475,011.42	1,442,118.15
2. State Lottery Revenue	8560	559,021.00		222,341.93	781,362.93
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,526,127.73	0.00	697,353.35	2,223,481.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	161,367.20		0.00	161,367.20
2. Classified Salaries	2000-2999	46,053.53		0.00	46,053.53
3. Employee Benefits	3000-3999	38,513.19		0.00	38,513.19
4. Books and Supplies	4000-4999	124,668.66		205,213.25	329,881.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,560.02			53,560.02
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			44,467.51	44,467.51
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		424,162.60	0.00	249,680.76	673,843.36
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,101,965.13	0.00	447,672.59	1,549,637.72
<b>D. COMMENTS:</b>					
Used to copy curriculum materials for students					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	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	(3,000.00)	0.00	(32,618.00)				
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	3,000.00	0.00	32,618.00	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

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				
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		
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	162,634.76		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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				
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	715,904.00		
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					878,538.76	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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				

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				
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								

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,000.00	(3,000.00)	32,618.00	(32,618.00)	878,538.76	878,538.76	0.00	0.00

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	(3,000.00)	0.00	(32,618.00)				
Other Sources/Uses Detail					0.00	0.00		
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					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	32,618.00	0.00				
Other Sources/Uses Detail					0.00	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								

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	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								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	162,634.76		
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								

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
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	715,904.00		
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					878,538.76	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
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								

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	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								

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
Fund Reconciliation								
TOTALS	3,000.00	(3,000.00)	32,618.00	(32,618.00)	878,538.76	878,538.76		

RESCUE UNION SCHOOL DISTRICT  
2390 BASS LAKE ROAD  
RESCUE, CA 95672

# NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 14, 2022, at 6:30 p.m.

The request for a public hearing is for the 2022-2023 proposed budget. The 2022-2023 proposed budget will be available for public inspection on June 10, 2022 on the district website at [www.rescueusd.org](http://www.rescueusd.org) or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Lisa Donaldson, Assistant Superintendent of Business Services at 530-677-4461.

Posted: June 2, 2022

[www.rescueusd.org](http://www.rescueusd.org), District Office, and School Offices

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**      **Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2022-23**

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

**BACKGROUND:**

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

**STATUS:**

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

**FISCAL IMPACT:**

Included as part of the 2022-23 adopted budget. This allows the district to meet the board policy to maintain 10% Reserve for Economic Uncertainties, which is 7 % above the state minimum requirement of 3% of total budgeted expenditures.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

## 2022-23 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: **Rescue School District**

Combined Assigned and Unassigned Fund Balances			
Fund	Fund Description	2022-23 Budget	
01	General Fund/County School Service Fund	\$ 4,463,716.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$4,463,716.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less: District's Reserve Standard amount		\$1,339,114.66	Form 01CS Line 10B-7
<b>Fund Balance that Requires a Statement of Reasons</b>		<b>\$3,124,601.34</b>	

### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2022-23 Budget Reasons
01	General Fund/County School Service Fund	\$3,124,601.34 7% Board Desired Reserve
17	Special Reserve Fund for Other Than Capital Outlay Projects	
(Insert Lines above as needed)		
<b>Total of Substantiated Needs</b>		<b>\$ 3,124,601.34</b>

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:**        **2021-22 and 2022-23**  
**Education Protection Account (EPA) Funding**

**RECOMMENDATION:**

The Superintendent is recommending the Board of Trustees approve the Education Protection Act funding update for 2021-22 and budget for 2022-23.

**BACKGROUND:**

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. In November of 2016, voters approved Proposition 55 to extend this tax in order to augment education in California.

The new revenues generated from Proposition 30, and now Proposition 55, are deposited into an account called the Education Protection Account (EPA). In addition, Proposition 30 funds and Proposition 55 funds do not represent new dollars for school districts, but prevent threatened cuts in funding from the State.

Proposition 30 and Proposition 55 require that the use of EPA funds be determined by the governing board at an open public meeting and be displayed on the district's website.

**STATUS:**

The EPA funding for Rescue Union School District is updated to be \$4,888,238 for 2021-22 and is projected to be \$4,310,226 in 2022-23. All EPA funds are used to pay teacher salaries and benefits.

**FISCAL IMPACT:**

Proposition 55 replaces Proposition 30 funding that was set to expire absent a new tax initiative or the legislature imposing a similar tax.

**BOARD GOAL:**

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district financially solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.



## RESCUE UNION SCHOOL DISTRICT

*"Educating for the Future Together"*

2390 Bass Lake Road • Rescue, CA 95672

(530) 677-4461 • FAX (530) 677-0719

[www.rescueusd.org](http://www.rescueusd.org)

June 14, 2022

### Education Protection Account Expenditure Plan 2022-23

Proposition 30, and subsequently proposition 55, established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage. These funds will be apportioned from the EPA to school districts as part of their revenue in fiscal year 2022-23. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30 and Proposition 55, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2022-23 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California

Education Protection Account		
	2021-22	2022-23
	Est Actuals	Budget
<b>Revenue</b>	\$ 4,888,238.00	\$ 4,310,226.00
<b>Expenditures</b>		
Teacher Salaries	\$ 3,894,970.95	\$ 3,311,611.34
Teacher Benefits	\$ 993,267.05	\$ 998,614.66
	\$ 4,888,238.00	\$ 4,310,226.00

Jim Shoemake, Superintendent

#### Board of Trustees

Nancy Brownell • Suzanna George • Michael Gordon • Tagg Neal • Kim White

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA:**                    **RESOLUTION # 22-06 – Declaration of Need for Fully Qualified Educators**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve Resolution #22-06 Declaration of Need for Fully Qualified Educators for the 2022-2023 school year

**BACKGROUND:**

Each year our District endeavors to find the most qualified teachers to fill vacancies. At times, we may find it necessary to hire someone who has not fully completed the coursework for a specific credential, but he/she qualifies for an emergency permit.

**STATUS:**

Due to legislative changes in the process for hiring teachers with Emergency Teaching Permits and Credentials, a Declaration of Need for Fully Qualified Educators must be authorized at a public meeting by the Governing Board and submitted to the Commission on Teacher Credentialing. The Declaration of Need for Fully Qualified Educators represents a statement of anticipated needs for the 2022-2023 school year. This Declaration shall remain in force until June 30, 2023. The CTC revised the DON form CL-500 on June 14, 2022, therefore, this it necessary to obtain revised board approval.

**FISCAL IMPACT:**

Not applicable

**BOARD GOALS:**

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

**RESCUE UNION SCHOOL DISTRICT  
RESOLUTION NO. 22-06**

**RESOLUTION TO APPROVE:  
DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS  
EFFECTIVE JULY 1, 2022 THROUGH JUNE 30, 2023**

**WHEREAS**, the Governing Board of the Rescue Union School District has determined that based on the needs and projections of enrollment for 2022-2023 school year, it may be necessary to hire teachers without full credentials. In that event, the Declaration of Need for Fully Qualified Educators will be used.

**THEREFORE, BE IT RESOLVED** that Pursuant to Education Code 44225.7, it will be necessary to approve the Declaration of Need for the 2022-2023 school year. The Superintendent or his designated representative is directed to take all appropriate action needed.

**ADOPTED** by the Governing Board of Rescue Union School District on June 14, 2022, by the following vote:

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
President of the Board

\_\_\_\_\_  
Clerk of the Board



State of California  
Commission on Teacher Credentialing  
Certification Division  
1900 Capitol Avenue  
Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)  
Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 22-23

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Rescue Union School District District CDS Code: 61978

Name of County: El Dorado County CDS Code: 09

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 06/14/22 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

#### ► Enclose a copy of the board agenda item

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2023.

Submitted by (Superintendent, Board Secretary, or Designee):

Jim Shoemaker [Signature] Superintendent  
Name Signature Title

530-677-0719 530-677-4461 \_\_\_\_\_  
Fax Number Telephone Number Date

2390 Bass Lake Rd. Rescue, CA 95672  
Mailing Address

jshoemaker@my.rescueusd.org  
Email Address

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY, CHARTER SCHOOL OR NONPUBLIC SCHOOL AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_

The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_\_/\_\_\_\_/\_\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, 2023.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

Dr. Ed Manansala

Name

Signature

County Superintendent of Schools

Title

Fax Number

Telephone Number

Date

Mailing Address

E-Mail Address

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

**Type of Emergency Permit**

**Estimated Number Needed**

CLAD/English Learner Authorization (applicant already holds teaching credential)

5

Bilingual Authorization (applicant already holds teaching credential)

3

List target language(s) for bilingual authorization:

Resource Specialist

5

Teacher Librarian Services

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	10
Single Subject	10
Special Education	7
TOTAL	27

AUTHORIZATION(S) FOR SINGLE SUBJECT LIMITED ASSIGNMENT PERMITS (A separate page may be used if needed)	ESTIMATED NUMBER NEEDED
Math	3
Science	4
History	3

### **EFFORTS TO RECRUIT CERTIFIED PERSONNEL**

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

### **EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL**

Has your agency established a District Intern program?

☐ Yes ☒ No

If no, explain. \_\_\_\_\_

Does your agency participate in a Commission-approved college or university internship program?

☒ Yes ☐ No

If yes, how many interns do you expect to have this year? 10

If yes, list each college or university with which you participate in an internship program.

National University, Cal State Sacramento, UMass, WGU,  
Chico State

If no, explain why you do not participate in an internship program.