



**PINER-OLIVET**  
UNION SCHOOL DISTRICT

2022-23  
District Budget

June 22, 2022

**Dr. Kay Vang**  
*Chief Business Official*

**Dr. Steve Charbonneau**  
*Superintendent*

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.pousd.org

Place: Schaefer Charter School

Date: June 01, 2022

Date: June 08, 2022

Time: 06:00 PM

Adoption Date: June 22, 2022

Signed: 

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Contact person for additional information on the budget reports:

Name: Kay Vang

Telephone: 707-522-3008

Title: CBO

E-mail: kvang@pousd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

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

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

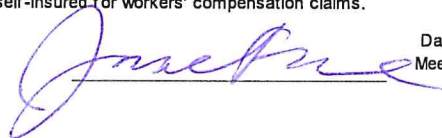
RESIG

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

Signed \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

 Date of Meeting: 6/22/2022

For additional information on this certification, please contact:

Name:	Kay Vang
Title:	CBO
Telephone:	707-522-3008
E-mail:	kvang@pousd.org

**PINER-OLIVET UNION SCHOOL DISTRICT**  
**2022-23**  
**BUDGET**

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## **Piner-Olivet Union School District -- Student Outcomes**

*Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.*

### **Personal Integrity**

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

### **Productive Collaboration**

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

### **Critical and Creative Thinking**

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

### **Effective Communication**

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.



### **Reflective Learning**

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

### **Citizenship and Global Responsibility**

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

### **Resiliency and Drive**

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

# BUDGET DEVELOPMENT

Piner-Olivet Union School District  
**2022-2023 Budget Development and Operations Calendar**  
 Board Adopted: June 8, 2022

DATE	ACTIVITY	Whose Responsibility		PURPOSE
		Prepares and/or Presents	Discusses and/or Approves	
Within 45 days of State Budget Adoption	Budget updates	CBO	School Board adopts	Update of financial status as required by State
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve	Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials	Director of Innovative Learning	School Board to hold public hearing	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	CBO	School Board to review any discrepancies between current year budget and prior year budget	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	Superintendent Site Admin.	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1 <sup>st</sup> as required by law
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years	CBO	CBO to review and have inspection completed if needed	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title I, GATE, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin. CBO (Budget info to Site Admin only)	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus <i>and LCAP goals</i>
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years	CBO	CBO to review and have report renewed if needed	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1 <sup>st</sup> Interim Financial Report and budget updates for current year budget for District and all charter schools	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any	Comply with law regarding annual audit

January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
January meeting	Begin discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Begin to determine summer projects, funding for projects, bid timelines if needed
February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	Superintendent Site Admin CBO	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting Comply with LCAP law regarding responding to comments in writing
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April/May	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	School Board to review and approve requests for recognition as School- Connected Organizations	Comply with Board Policy 1230
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1st meeting	Public Hearing on LCAP and draft budget Approve Budget Development and Operations Calendar for budget year	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1 <sup>st</sup> meeting	Review report of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 <sup>st</sup> meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June – 2 <sup>nd</sup> meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution Esigning the District's Agent for Non-State due by August 2023			
August	Resolution POUUSD, State of California, Adoption of Conflict of Interest Code due by August 2022			

**PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND**

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
<b>Piner-Olivet K-6</b>											
Jack London (2003)	336	331	345	302	279	278	267	263	276	257	260
Olivet (1969)	332	323	305	317	319	336	316	295	295	286	285
Schaefer (1990)	444	448	449	430	345	348	355	326	313	311	308
<b>Total CBEDS (enrollment)</b>	<b>1,112</b>	<b>1,102</b>	<b>1,099</b>	<b>1,049</b>	<b>943</b>	<b>962</b>	<b>938</b>	<b>884</b>	<b>884</b>	<b>854</b>	<b>853</b>
<b>Total P2 ADA</b>	<b>1,066.57</b>	<b>1,058.54</b>	<b>1,045.84</b>	<b>1,008.44</b>	<b>903.45</b>	<b>910.57</b>	<b>910.57</b>	<b>822.88</b>	<b>824.50</b>	<b>799.90</b>	<b>807.36</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.959</b>	<b>0.961</b>	<b>0.952</b>	<b>0.961</b>	<b>0.958</b>	<b>0.947</b>	<b>0.971</b>	<b>0.931</b>	<b>0.933</b>	<b>0.937</b>	<b>0.946</b>
<b>Jack London K-6</b>											
TK (effective FY22/23 - cohort 1)									14	12	16
K	42	48	47	29	36	33	34	31	32	30	29
1	39	43	48	44	33	35	33	38	34	34	32
2	42	36	48	42	46	35	36	34	39	35	35
3	68	41	35	48	44	46	35	35	34	39	34
4	53	70	41	36	46	44	46	30	34	33	37
5	57	60	69	44	32	49	42	50	33	38	36
6	29	28	52	59	38	33	37	42	49	31	36
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc		
NPS	6	5	5	0	4	3	4	3	7	5	5
<b>Total CBEDS (enrollment)</b>	<b>336</b>	<b>331</b>	<b>345</b>	<b>302</b>	<b>279</b>	<b>278</b>	<b>267</b>	<b>263</b>	<b>276</b>	<b>257</b>	<b>260</b>
<b>Total P2 ADA (PY are funded P-2: do NOT use funded P2)</b>	<b>340.50</b>	<b>329.66</b>	<b>342.07</b>	<b>307.51</b>	<b>272.56</b>	<b>267.90</b>	<b>267.90</b>	<b>246.79</b>	<b>258.99</b>	<b>241.58</b>	<b>248.40</b>
<b>Percentage of ADA to CBEDS</b>	<b>1.013</b>	<b>0.996</b>	<b>0.992</b>	<b>1.018</b>	<b>0.977</b>	<b>0.964</b>	<b>1.003</b>	<b>0.938</b>	<b>0.938</b>	<b>0.940</b>	<b>0.955</b>

School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022	2023-24 Oct. 2023	2024-25 Oct. 2024
<b>Olivet Charter K-6</b>											
TK						20	17	17	15	12	16
K (enrollment includes both TK/K until 2019-20)	73	68	64	60	67	48	42	43	40	37	36
1	39	49	47	48	43	46	46	48	47	42	39
2	23	39	50	47	46	45	45	39	47	47	41

3	55	29	37	48	47	50	45	44	40	47	47
4	32	53	30	38	44	48	43	35	41	37	43
5	54	30	52	30	43	42	45	39	35	39	34
6	47	51	19	46	29	37	33	30	30	25	29
Homestudy	9	4	6		Inc	Inc	Inc	NA	NA	NA	NA
<b>Total CBEDS (enrollment)</b>	<b>332</b>	<b>323</b>	<b>305</b>	<b>317</b>	<b>319</b>	<b>336</b>	<b>316</b>	<b>295</b>	<b>295</b>	<b>286</b>	<b>285</b>
<b>Total P2 ADA</b>	<b>301.78</b>	<b>299.90</b>	<b>286.89</b>	<b>300.41</b>	<b>303.71</b>	<b>315.69</b>	<b>315.69</b>	<b>271.30</b>	<b>272.88</b>	<b>265.98</b>	<b>267.90</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.909</b>	<b>0.928</b>	<b>0.941</b>	<b>0.948</b>	<b>0.952</b>	<b>0.940</b>	<b>0.999</b>	<b>0.920</b>	<b>0.925</b>	<b>0.930</b>	<b>0.940</b>
<b>Schaefer Charter K-6</b>											
TK (effective FY2023/24 - cohort 1)										12	16
K	65	65	69	50	45	45	47	47	44	42	39
1	65	70	66	65	45	48	44	45	47	43	41
2	69	63	73	67	57	45	47	45	44	47	43
3	71	71	56	73	58	57	46	37	45	44	47
4	62	60	71	58	53	62	59	46	39	45	45
5	60	61	59	66	42	58	59	52	46	37	44
6	52	58	55	51	45	33	53	54	48	41	33
<b>Total CBEDS (enrollment)</b>	<b>444</b>	<b>448</b>	<b>449</b>	<b>430</b>	<b>345</b>	<b>348</b>	<b>355</b>	<b>326</b>	<b>313</b>	<b>311</b>	<b>308</b>
<b>Total P2 ADA</b>	<b>424.29</b>	<b>428.98</b>	<b>416.88</b>	<b>400.52</b>	<b>327.18</b>	<b>326.98</b>	<b>326.98</b>	<b>304.79</b>	<b>292.64</b>	<b>292.34</b>	<b>291.06</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.956</b>	<b>0.958</b>	<b>0.928</b>	<b>0.931</b>	<b>0.948</b>	<b>0.940</b>	<b>0.921</b>	<b>0.935</b>	<b>0.935</b>	<b>0.940</b>	<b>0.945</b>
School Year	2014/2015	2015/2016	2016/2017	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
<b>Piner-Olivet Charter (1996)</b>											
6	0	0	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	107	105	105	92
8	102	108	103	100	97	109	101	91	103	101	101
Homestudy	7	12	6								
<b>Total CBEDS (enrollment)</b>	<b>218</b>	<b>218</b>	<b>207</b>	<b>206</b>	<b>201</b>	<b>209</b>	<b>201</b>	<b>198</b>	<b>208</b>	<b>206</b>	<b>193</b>
<b>Total P2 ADA</b>	<b>209.95</b>	<b>210.52</b>	<b>203.27</b>	<b>187.68</b>	<b>193.07</b>	<b>200.41</b>	<b>200.41</b>	<b>190.66</b>	<b>200.29</b>	<b>198.36</b>	<b>185.85</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.963</b>	<b>0.966</b>	<b>0.982</b>	<b>0.911</b>	<b>0.961</b>	<b>0.959</b>	<b>0.997</b>	<b>0.963</b>	<b>0.963</b>	<b>0.963</b>	<b>0.963</b>

**Northwest Prep at Piner-Olivet (2004)**

TK-3 (new in FY21/22 - Online Academy ends 21/22)

Grades 4-6 (new in FY21/22 -Online Academy ends 21/22 )

									21	12	13	16
									18	9	10	8
7	13	16	19	18	28	18	14	12	14	14	14	11
8	14	13	23	14	19	26	21	17	15	16	16	16
9	17	23	24	18	16	18	16	25	20	20	20	20
10	18	16	21	16	18	16	17	16	26	19	20	20
11	13	12	19	20	19	17	18	17	16	26	20	20
12	14	15	10	17	17	14	15	16	15	15	15	23
Homestudy												
<b>Total CBEDS (enrollment)</b>	<b>89</b>	<b>95</b>	<b>116</b>	<b>103</b>	<b>117</b>	<b>109</b>	<b>101</b>	<b>142</b>	<b>127</b>	<b>133</b>	<b>134</b>	
<b>Total P2 ADA</b>	<b>69.98</b>	<b>94.12</b>	<b>105.01</b>	<b>100.06</b>	<b>107.20</b>	<b>102.79</b>	<b>102.79</b>	<b>131.93</b>	<b>117.99</b>	<b>123.69</b>	<b>125.96</b>	
<b>Percentage of ADA to CBEDS</b>	<b>0.786</b>	<b>0.991</b>	<b>0.905</b>	<b>0.971</b>	<b>0.916</b>	<b>0.943</b>	<b>1.018</b>	<b>0.929</b>	<b>0.929</b>	<b>0.930</b>	<b>0.940</b>	
<b>Grand Total CBEDS</b>	<b>1,419</b>	<b>1,415</b>	<b>1,422</b>	<b>1,358</b>	<b>1,261</b>	<b>1,280</b>	<b>1,240</b>	<b>1,224</b>	<b>1,219</b>	<b>1,193</b>	<b>1,180</b>	
<b>Grand Total P2 ADA</b>	<b>1,346.50</b>	<b>1,363.18</b>	<b>1,354.12</b>	<b>1,296.18</b>	<b>1,203.72</b>	<b>1,213.77</b>	<b>1,213.77</b>	<b>1,145.47</b>	<b>1,142.78</b>	<b>1,121.95</b>	<b>1,119.17</b>	
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,219	1,193	1,180	

## 2022-23 Budget Development

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	<b>Budget Year</b>	<b>Subsequent Year</b>	<b>Subsequent Year</b>
<b>Revenue</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
LCFF Target COLA	6.56%	5.38%	4.02%
Basic Aid Supplement	\$2,400,000	\$2,400,000	\$2,400,000
Enrollment	Estimated: 884	Estimated: 854	Estimated: 853
ADA (Projected P-2)	<i>Estimated Actual:</i> 824.50	<i>Estimated Actual:</i> 799.90	<i>Estimated Actual:</i> 807.36
<b>Supplemental Grant %</b>			
Jack London/District - also used for Concentration Grant % for Charter Schools	55.64%	55.87%	53.90%
Olivet	51.87%	53.69%	50.48%
Schaefer	59.76%	59.98%	57.82%
<b>Other Revenue Changes</b>			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
Local	No Significant Changes	No Significant Changes	No Significant Changes
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
Staffing: FTE <i>(includes Admin)</i>	50.0	49.0	49.0
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
<b>Classified Salaries</b>			
Staffing: FTE <i>(includes Management &amp; Confidential)</i>	37.6	37.6	37.6
Step & Column	Actual expected	Actual expected	Actual expected
<b>Expenditures continued</b>			
<b>Benefits</b>			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%



## 2022-23 Budget Development

Based on the May Revise and BASC LCFE Calculator

District 43 General Funds (01, 04, 05)

	<b>Budget Year</b>	<b>Subsequent Year</b>	<b>Subsequent Year</b>
<b>Revenue</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
<b>Health/Welfare Benefits</b>			
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$3600 (1 Retiree)	\$3600 (Assuming 1 new retiree before age 60 - 1st payment)	\$3600 (1 Retiree)
<b>Other Expenditures</b>			
Books & Supplies	<b>Carnegie Learning Math Solution Year 2:</b> Olivet \$1,104.11, JL \$1,104.11, Schaefer \$2,208.23	<b>Carnegie Learning Math Solution Year 3:</b> Olivet \$1,104.12, JL \$1,104.12, Schaefer \$2,208.24	
Services & Other Operating Expenses	Increases in STRS/PERS & RESIG - 5% increase in Property/Liability	20% increase in Property/Liability	20% increase in Property/Liability
Capital Outlay	None	None	None
Routine Maintenance	\$469,871	\$477,528	\$483,454
Special Ed Contribution	\$2,202,261	\$2,278,495	\$2,335,083
Transfer Out (Obj 7600-7626)	\$0	\$5,782	\$52,845

Piner-Olivet Union Elementary (70870) - FY2022/23 Budget Development		5/20/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$2,232,416	\$2,350,917	\$2,455,456	\$2,473,183	
Grade Span Adjustment	123,673	131,064	141,004	141,126	
Supplemental Grant	254,410	276,195	290,128	281,823	
Concentration Grant	-	10,325	14,683	-	
Add-ons: Targeted Instructional Improvement Block Grant	57,400	57,400	57,400	57,400	
Add-ons: Home-to-School Transportation	165,000	165,000	165,000	165,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	36,963	38,951	47,147	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,832,899</b>	<b>\$3,027,864</b>	<b>\$3,162,622</b>	<b>\$3,165,679</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	57,989	57,989	57,989	57,989	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>2,890,888</b>	<b>3,085,853</b>	<b>3,220,611</b>	<b>3,223,668</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,553</b>	<b>\$ 11,399</b>	<b>\$ 12,000</b>	<b>\$ 12,405</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 1,415,907	\$ 1,590,264	\$ 1,730,741	\$ 1,758,809	
EPA (for LCFF Calculation purposes)	\$ 54,786	\$ 54,145	\$ 53,678	\$ 51,974	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 6,147,166	\$ 6,147,166	\$ 6,147,166	\$ 6,147,166	
In-Lieu of Property Taxes (Object Code 8096)	(4,726,971)	(4,705,722)	(4,710,974)	(4,734,281)	
Property Taxes net of In-Lieu	\$ 1,420,195	\$ 1,441,444	\$ 1,436,192	\$ 1,412,885	
<b>TOTAL FUNDING</b>	<b>2,890,888</b>	<b>3,085,853</b>	<b>3,220,611</b>	<b>3,223,668</b>	
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>2,890,888</b>	<b>3,085,853</b>	<b>3,220,611</b>	<b>3,223,668</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 54,786	\$ 54,145	\$ 53,678	\$ 51,974	
EPA, Current Year (Object Code 8012)	\$ 54,786	\$ 54,145	\$ 53,678	\$ 51,974	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (9,822.00)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 2,414,078	\$ 2,576,933	\$ 2,693,400	\$ 2,719,445	
Supplemental and Concentration Grant funding in the LCAP year	\$ 254,410	\$ 286,520	\$ 304,811	\$ 281,823	
Percentage to Increase or Improve Services	10.54%	11.12%	11.32%	10.36%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	263	276	257	260	
COE Enrollment	6	6	6	6	
<b>Total Enrollment</b>	<b>269</b>	<b>282</b>	<b>263</b>	<b>266</b>	
Unduplicated Pupil Count	158	149	139	140	
COE Unduplicated Pupil Count	3	3	3	3	
<b>Total Unduplicated Pupil Count</b>	<b>161</b>	<b>152</b>	<b>142</b>	<b>143</b>	
Rolling %, Supplemental Grant	53.9900%	55.6400%	55.8700%	53.9000%	
Rolling %, Concentration Grant	53.9900%	55.6400%	55.8700%	53.9000%	

Olivet Elementary Charter (6066344) - FY2022/23 Budget Development		5/20/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$2,207,253	\$2,366,064	\$2,430,094	\$2,546,707	
Grade Span Adjustment	148,225	156,822	162,588	165,399	
Supplemental Grant	237,809	261,724	278,402	273,814	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	42,336	41,145	46,376	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,593,287</b>	<b>\$2,826,946</b>	<b>\$2,912,229</b>	<b>\$3,032,296</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>2,593,287</b>	<b>2,826,946</b>	<b>2,912,229</b>	<b>3,032,296</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,559</b>	<b>\$ 10,360</b>	<b>\$ 10,949</b>	<b>\$ 11,319</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 1,095,219	\$ 1,319,442	\$ 1,435,739	\$ 1,522,173	
EPA (for LCFF Calculation purposes)	\$ 54,260	\$ 54,576	\$ 53,196	\$ 53,580	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,443,808	1,452,928	1,423,294	1,456,543	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>2,593,287</b>	<b>2,826,946</b>	<b>2,912,229</b>	<b>3,032,296</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>2,593,287</b>	<b>2,826,946</b>	<b>2,912,229</b>	<b>3,032,296</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 54,260	\$ 54,576	\$ 53,196	\$ 53,580	
EPA, Current Year (Object Code 8012)	\$ 54,260	\$ 54,576	\$ 53,196	\$ 53,580	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (26,744.60)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 2,355,478	\$ 2,565,222	\$ 2,633,827	\$ 2,758,482	
Supplemental and Concentration Grant funding in the LCAP year	\$ 237,809	\$ 261,724	\$ 278,402	\$ 273,814	
Percentage to Increase or Improve Services	10.10%	10.20%	10.57%	9.93%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	295	295	286	285	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>295</b>	<b>295</b>	<b>286</b>	<b>285</b>	
Unduplicated Pupil Count	177	149	144	144	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>177</b>	<b>149</b>	<b>144</b>	<b>144</b>	
Rolling %, Supplemental Grant	50.4800%	51.8700%	53.6900%	50.4800%	
Rolling %, Concentration Grant	50.4800%	51.8700%	53.6900%	50.4800%	

Morrice Schaefer Charter (6109144) - FY2022/23 Budget Development		5/20/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$2,483,899	\$2,539,893	\$2,672,626	\$2,767,877	
Grade Span Adjustment	137,693	150,956	167,001	172,782	
Supplemental Grant	303,161	321,611	340,642	340,058	
Concentration Grant	-	11,194	16,058	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	33,438	46,623	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,924,753</b>	<b>\$3,023,654</b>	<b>\$3,229,765</b>	<b>\$3,327,340</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>2,924,753</b>	<b>3,023,654</b>	<b>3,229,765</b>	<b>3,327,340</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,596</b>	<b>\$ 10,332</b>	<b>\$ 11,048</b>	<b>\$ 11,432</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 1,262,389	\$ 1,406,988	\$ 1,606,948	\$ 1,686,667	
EPA (for LCFF Calculation purposes)	\$ 60,958	\$ 58,528	\$ 58,468	\$ 58,212	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,601,406	1,558,138	1,564,349	1,582,461	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>2,924,753</b>	<b>3,023,654</b>	<b>3,229,765</b>	<b>3,327,340</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>2,924,753</b>	<b>3,023,654</b>	<b>3,229,765</b>	<b>3,327,340</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 60,958	\$ 58,528	\$ 58,468	\$ 58,212	
EPA, Current Year (Object Code 8012)	\$ 60,958	\$ 58,528	\$ 58,468	\$ 58,212	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (27,271.78)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 2,621,592	\$ 2,690,849	\$ 2,873,065	\$ 2,987,282	
Supplemental and Concentration Grant funding in the LCAP year	\$ 303,161	\$ 332,805	\$ 356,700	\$ 340,058	
Percentage to Increase or Improve Services	11.56%	12.37%	12.42%	11.38%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	326	313	311	308	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>326</b>	<b>313</b>	<b>311</b>	<b>308</b>	
Unduplicated Pupil Count	209	181	180	178	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>209</b>	<b>181</b>	<b>180</b>	<b>178</b>	
Rolling %, Supplemental Grant	57.8200%	59.7600%	59.9800%	57.8200%	
Rolling %, Concentration Grant	53.9900%	55.6400%	55.8700%	53.9000%	

**SSC School District and Charter School Financial Projection Dartboard  
2022-23 May Revision**

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2022-23 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF PLANNING FACTORS</b>					
<b>Factor</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Department of Finance Statutory COLA <sup>1</sup>	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% <sup>2</sup>	6.56%	5.38%	4.02%	3.72%

<b>LCFF GRADE SPAN FACTORS FOR 2022-23</b>				
<b>Entitlement Factors per ADA*</b>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>	<b>9-12</b>
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of \$2.1 billion <sup>3</sup>	\$266	\$270	\$278	\$322
2022-23 Base Grants	\$8,890	\$9,024	\$9,291	\$10,767
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$925	–	–	\$280
2022-23 Adjusted Base Grants <sup>4</sup>	\$9,815	\$9,024	\$9,291	\$11,047

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
<b>Factors</b>		<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
California CPI		6.55%	6.11%	3.14%	1.97%	2.31%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$37.98	\$39.14
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.16	\$75.39
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$19.94	\$20.55
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.41	\$57.10
CalSTRS Employer Rate <sup>5</sup>		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate <sup>6</sup>		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage <sup>7</sup>		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
<b>Reserve Requirement</b>	<b>District ADA Range</b>
The greater of 5% or \$76,000	0 to 300
The greater of 4% or \$76,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

<sup>3</sup>Amounts are estimated by SSC and are subject to change.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California State Teachers’ Retirement System (CalSTRS) and California Public Employees’ Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

<sup>7</sup>Minimum wage increases and are effective January 1 of the respective year.

# BUDGET SUMMARY

## PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Kay Vang, Chief Business Official

Subject: The Budget for 2022-23

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

### ***Local Control Funding Formula***

On May 13, 2022, the Governor presented the May revision to the proposed state budget which includes a 6.56% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 6.56% COLA to special education and all other programs outside the LCFF. Additionally, the May Revision proposes a transitional kindergarten (TK) add-on to the LCFF. The TK add-on is proposed with a funding rate of \$2,813 per unit of average daily attendance (ADA) and will be subject to annual COLA increases. The funding is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding.

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. Under the current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

### ***General Planning Factors***

Illustrated below are the key planning factors incorporated into the 2022-23 second interim reporting and multiyear projections based on the latest information available:

<b>Planning Factor</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Cost of Living Adjustment (COLA)</b>			
LCFF COLA	6.56%	5.38%	4.02%
Special Education COLA	6.56%	5.38%	4.02%
<b>Employer Benefit Rates</b>			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
<b>Lottery</b>			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
<b>Mandated Block Grant</b>			
<b>Districts</b>			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
<b>Charters</b>			
K-8 per ADA	\$18.34	\$19.33	\$20.11
9-12 per ADA	\$50.98	\$53.72	\$55.88

### ***Local Control Accountability Plan (LCAP)***

At their November 2021 meeting the State Board of Education (SBE) adopted a revised LCAP template and action (expenditure) tables, and a template for the mid-year one-time supplement to the annual update. The Budget Overview for Parents template has also been updated to align with changes to the LCAP.

A new law that came into effect in 2021-22 relates to the new Local Control Accountability Plan (LCAP) requirements that include the following:

- The requirement for a mid-year, one-time supplement to the annual update
- Carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils
- Demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools



**General Fund** (District - Funds 01, 04 and 05)

**Overall Condition of the District**

The multi-year projection does not indicate deficit spending in the 2022-23, 2023-24, and 2024-25 fiscal years. The net increase in fund balance is \$237,233, \$209,668.42, and \$119,051.40 respectively.

<b>MULTI-YEAR PROJECTION</b>			
District (Fund 01, 04, 05)	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>REVENUES</b>	\$14,128,663.00	\$14,260,861.94	\$14,481,477.31
<b>EXPENDITURES</b>	\$13,891,430.00	\$14,051,193.52	\$14,362,425.91
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$237,233.00	\$209,668.42	\$119,051.40
<b>ENDING FUND BALANCE</b>	\$5,721,113.00	\$5,930,781.42	\$6,049,832.82

Currently, the District has sufficient reserves to maintain a positive financial status in the 2022-23 as well as subsequent years. Below is the minimum requirement of 4% which is the exact amount that the District has set aside for its reserve:

District's Budgeted Reserve Amount (Lines C1 thru C7)	555,658.00	562,048.00	574,498.00
District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	555,657.20	562,047.74	574,497.04
Status:	Met	Met	Met

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,400,000 for Basic Aid Supplement Funding in 2022-23. \$2,400,000 is budgeted in the 2023-24 and 2024-25 fiscal years as well.

**Enrollment/Average Daily Attendance (ADA) Trends**

ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. The District receives the majority of its funding based on ADA which is historically 95% of enrollment. However, average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. As of P-2, absence rates appeared higher with an ADA to enrollment of 93%. The projected enrollment for 2022-23 is 884 and is budgeted to decline over the subsequent years to 854 and 853. The decline is due to a reduced enrollment from past years and the impact that has as each grade level decreases year over year. Part of the LCFE formula is based on classes in grades K-3 being at 24 or less.

**Retirement Packages**

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$66,413. The District budgets and expends a similar amount each year.

**General Fund Contributions to Restricted Programs**

Some restricted programs have higher expenditures than revenues. Contributions to restricted programs are expected to increase in subsequent years. The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Routine Maintenance	\$469,871	\$477,528	\$483,454
Special Ed Contribution	\$2,202,261	\$2,278,495	\$2,335,083

**Multi-Year Commitments**

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

**Local Control Funding Formula (LCFF)**

The District’s LCFF funding estimate for 2022-23 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. Under the current law, the LCFF for school districts is funded on the greater of current or prior year ADA.

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>LCFF Revenue</b> (Fund 01, Objects 8011, 8012, 8020-8089)	12,590,685.00	13,031,109.00	13,485,936.00	13,678,581.00

**Federal Revenues**

Due to the passage of the \$1.9 trillion American Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. The District along with its charter schools are expected to receive approximately \$2,110,427 in ESSER III funds. Since this mass inflow of funds combined with previous one-time federal COVID funds can easily obscure normal operating deficits, districts **must remove the one-time funding in the subsequent years** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

**Other State Revenues**

Other State revenue increased when comparing First Interim to Second Interim due to one-time state COVID funds such as Expanded Learning Opportunity Program (Resource 2600). Second Interim fully budgeted these additional funds; thus increasing state revenues such as ELO-P revenue for elementary schools by approximately \$303,233 in the current year.

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)	
First Prior Year (2021-22)	3,269,329.00
Budget Year (2022-23)	522,125.00
1st Subsequent Year (2023-24)	522,125.00
2nd Subsequent Year (2024-25)	522,125.00

**Expenditures**

Salaries and benefits make up the majority of any educational agency’s budget. Certificated step and column costs are expected to increase by 2.50% each year. Unrestricted certificated salaries include a reduction of 2.0 FTE in 2022-23 and 1.0 FTE in 2023-24 due to expected declines in enrollment. Classified step costs are expected to increase by 1.50% each year. Additionally, certificated and classified salaries and benefits that were moved to one-time COVID resources in 2021-22 have been budgeted in unrestricted resources in subsequent years. The historical average ratio of unrestricted salaries and benefits to total unrestricted expenditures is 86.7%. Below are projected totals for salaries and benefits along with total expenditures for unrestricted resources exceeding the historical average ratio:

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Budget Year (2022-23)	7,987,190.00	9,106,152.00	87.7%
1st Subsequent Year (2023-24)	8,133,890.98	9,441,132.12	86.2%
2nd Subsequent Year (2024-25)	8,295,949.43	9,632,696.82	86.1%

**Fund Balance**

The ending fund balance in the 2022-23, 2023-34, and 2024-25 fiscal years are:

Ending Fund Balance [Sum lines D2a-D2e2]	\$5,721,113.00	\$5,930,781.42	\$6,049,832.82
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Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

District (Fund 01, 04, 05)	2022-23	2023-24	2024-25
Revolving Cash	\$3,000.00	\$3,000.00	\$3,000.00
Restricted	\$28,392.00	\$9,910.35	\$897.14
Designated for Spec. Ed & Facilities	\$1,764,748.00	\$2,613,661.07	\$2,613,661.07
Designated for Economic Uncertainties (4%)	\$555,658.00	\$562,048.00	\$574,498.00
Designated for Cash Flow (11%)	\$1,528,058.00	\$1,545,632.00	\$2,279,995.61
Estimated Cost for Signed TA 2022-25	\$1,841,257.00	\$1,196,530.00	\$577,781.00

**Cash Flow**

The District is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the District can meet its obligations. As a precaution, the District has established a line of credit with the county Treasury to operate if a negative cash balance should occur. Additionally, a resolution authorizing the district and charter schools to make transfers between fund balances is annually acquired. This resolution allows the use of various fund balances and the crossing of major object codes to balance budget transfers.

**Piner-Olivet Charter School Fund (Fund 07)**

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School’s first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC May Revision. The budget reflects that the Charter School will have sufficient reserves. Below is the ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	\$693,649.00	\$875,510.17	\$961,958.75
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

**Northwest Prep at Piner-Olivet Fund (Fund 09)**

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep’s first year of operation was 2004-2005. The school serves students in grades 7 – 12. In 2021-22, the school began its Home Study Program and Online Academy to serve students in grades K-12. However, Northwest Prep will discontinue its Online Academy effective 2022-23. It is the only school in the District with a high school population. The Budget for Northwest Prep is included in this packet. The budget is based on the SSC May Revise. The budget reflects that the Charter School will have sufficient reserves. Below is the ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	\$469,456.00	\$503,977.49	\$598,557.83
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

#### **Cafeteria Fund (Fund 13)**

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2022-23 is \$427,250, total expenditures are \$461,475. To avoid carrying over too high of a fund balance, no contribution will be made in 2022-23 fiscal year. The program is projected to require a contribution every year in the future thereafter.

#### **Deferred Maintenance Fund (Fund 14)**

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District's General Fund or was added to the District's Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2022-23, the projected fund balance is \$281,752.

#### **Special Reserve Fund (Fund 17)**

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The Special Reserve Fund ended the 2020-21 school year with a fund balance of \$0. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including serve rooms. For 2022-23, the projected fund balance is \$502,100.

#### **Special Reserve Fund (OPEB) (Fund 20)**

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the fiscal year 2020-21 with a fund balance of \$650,910 which was under-funded by \$451,210. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. For 2022-23, the projected fund balance is \$1,158,910.

#### **Bond Fund (Fund 21)**

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. Total revenue budgeted for 2022-23 is \$26,000 with a projected fund balance of \$4,26,183. It is projected that

there will be expenses made from this fund during 2022-23 and that the budget would be updated periodically throughout the year to reflect bond projects.

**Capital Facilities Account Fund (Fund 25)**

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2022-23 is \$165,000, total expenditures budgeted are \$39,000 with a projected fund balance of \$906,080. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2022-23 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

***Conclusion:***

The current year budget and multi-year projections support the District being able to meet its financial obligations for the current and two subsequent years.

It is important to note that the budget, multi-year projections, and cash flow do not include potential changes to salary and benefit costs. The District and Piner-Olivet Educators Association (POEA) have a signed Tentative Agreement (TA) that will need to be board approved on June 22, 2022. The multi-year projection does include funds committed to meet the financial obligations of the signed TA.

**Multiyear Projection**  
**FINAL 22-23 Budget Dev F01 District**

**Multiyear Projection**  
**FINAL 22-23 Budget Dev F01 District**

**Multiyear Projection**  
**FINAL 22-23 Budget Dev F01 District**

Description (Object Range) [Sum Detail]	2022-23			2023-24			2024-25		
	Base Year	Year 2	Year 3	Base Year	Year 2	Year 3	Base Year	Year 2	Year 3
<b>A. REVENUES &amp; OTHER FINANCING SOURCES [Sum Lines</b>	<b>\$14,128,663.00</b>	<b>\$14,260,861.94</b>	<b>\$14,481,477.31</b>	<b>\$9,343,385.00</b>	<b>\$9,675,064.19</b>	<b>\$9,813,606.43</b>	<b>\$4,785,278.00</b>	<b>\$4,585,797.75</b>	<b>\$4,667,870.88</b>
<b>A1-A5C</b>									
1. LCFF/Revenue Limit Sources (8010-8099)	11,523,490.00	11,949,642.00	12,170,341.00	11,336,453.00	11,762,605.00	11,983,304.00	187,037.00	187,037.00	187,037.00
2. Federal Revenues (8100-8299)	522,125.00	522,125.00	522,125.00	0.00	0.00	0.00	522,125.00	522,125.00	522,125.00
3. Other State Revenues (8300-8599)	1,050,537.00	760,923.56	762,443.71	159,559.00	160,591.37	161,404.27	890,978.00	600,332.19	601,039.44
4. Other Local Revenues (8600-8799)	1,032,511.00	1,028,171.38	1,026,567.60	519,505.00	515,165.38	513,561.60	513,006.00	513,006.00	513,006.00
5. Other Financing Sources									
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Sources (8930-8979)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Contributions (8980-8999)	0.00	0.00	0.00	(2,672,132.00)	(2,763,297.56)	(2,844,663.44)	2,672,132.00	2,763,297.56	2,844,663.44
<b>B. EXPENDITURES &amp; OTHER FINANCING USES [Sum Lines</b>	<b>\$13,891,430.00</b>	<b>\$14,051,193.52</b>	<b>\$14,362,425.91</b>	<b>\$9,106,152.00</b>	<b>\$9,446,914.12</b>	<b>\$9,685,541.82</b>	<b>\$4,785,278.00</b>	<b>\$4,604,279.40</b>	<b>\$4,676,884.09</b>
<b>B1-B10J</b>									
1. Certificated Salaries (1000-1999)	4,837,876.00	4,870,966.07	4,992,740.23	4,240,569.00	4,346,002.95	4,454,554.96	597,307.00	524,963.12	538,185.27
2. Classified Salaries (2000-2999)	1,952,533.00	1,981,821.03	2,011,548.34	1,497,754.00	1,520,220.33	1,543,023.63	454,779.00	461,600.70	468,524.71
3. Employee Benefits (3000-3999)	3,231,730.00	3,221,688.13	3,256,128.60	2,248,867.00	2,267,667.70	2,298,370.84	982,863.00	954,020.43	957,757.76
4. Books and Supplies (4000-4999)	497,275.00	472,044.82	481,344.11	172,808.00	299,234.18	305,129.10	324,467.00	172,810.64	176,215.01
5. Services and Other Operating Expenditures (5000-5999)	3,372,016.00	3,498,891.47	3,567,819.63	1,136,692.00	1,198,544.96	1,222,156.29	2,235,324.00	2,300,346.51	2,345,663.34
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Other Outgo - Transfers of Indirect Costs (7300-7399)	0.00	0.00	0.00	(190,538.00)	(190,538.00)	(190,538.00)	190,538.00	190,538.00	190,538.00
9. Other Financing Uses									
a. Transfers Out (7600-7629)	0.00	5,782.00	52,845.00	0.00	5,782.00	52,845.00	0.00	0.00	0.00
b. Other Uses (7630-7699)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Other Adjustments (described in assumptions)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>237,233.00</b>	<b>209,668.42</b>	<b>119,051.40</b>	<b>237,233.00</b>	<b>228,150.07</b>	<b>128,064.61</b>	<b>0.00</b>	<b>(18,481.65)</b>	<b>(9,013.21)</b>
<b>D. FUND BALANCE</b>									
1. Beginning Fund Balance (9791-9795)	5,483,880.00	5,721,113.00	5,930,781.42	5,455,488.00	5,692,721.00	5,920,871.07	28,392.00	28,392.00	9,910.35
<b>2. Ending Fund Balance [Sum lines D2a-D2e2]</b>	<b>\$5,721,113.00</b>	<b>\$5,930,781.42</b>	<b>\$6,049,832.82</b>	<b>\$5,692,721.00</b>	<b>\$5,920,871.07</b>	<b>\$6,048,935.68</b>	<b>\$28,392.00</b>	<b>\$9,910.35</b>	<b>\$897.14</b>
a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00
b. Restricted (9740)	28,392.00	9,910.35	897.14	0.00	0.00	0.00	28,392.00	9,910.35	897.14
c. Committed									
1. Stabilization Arrangements (9750)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Other Commitments (9760)	3,369,315.00	2,742,162.00	2,857,776.61	3,369,315.00	2,742,162.00	2,857,776.61	0.00	0.00	0.00
Estimated Cost for Signed TA	1,841,257.00	1,196,530.00	577,781.00	1,841,257.00	1,196,530.00	577,781.00	0.00	0.00	0.00
Reserve for Cash Flow @ 11%	1,528,058.00	1,545,632.00	2,279,995.61	1,528,058.00	1,545,632.00	2,279,995.61	0.00	0.00	0.00
d. Assigned									
1. Other Assignments (9780)	1,764,748.00	2,613,661.07	2,613,661.07	1,764,748.00	2,613,661.07	2,613,661.07	0.00	0.00	0.00
Special Ed & Facilities	1,764,748.00	2,613,661.07	2,613,661.07	1,764,748.00	2,613,661.07	2,613,661.07	0.00	0.00	0.00
e. Unassigned/Unappropriated									
1. Reserve for Economic Uncertainties (9789)	555,658.00	562,048.00	574,498.00	555,658.00	562,048.00	574,498.00	0.00	0.00	0.00
2. Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00





PINER-OLIVET  
CHARTER SCHOOL

2022-2023  
Budget Report

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

**2022-23 Budget Development**

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 07

	<b>Budget Year</b>	<b>Subsequent Year</b>	<b>Subsequent Year</b>
<b>Revenue</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
LCFF Target COLA	6.56%	5.38%	4.02%
Enrollment	Estimated: 208	Estimated: 206	Estimated: 193
ADA (Projected P-2)	Estimated Actual: 200.29	Estimated Actual: 98.36	Estimated Actual: 185.85
Supplemental Grant % - 3-Year Rolling %	49.02%	49.20%	47.37%
Other Revenue Changes			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
Local			
<b>Expenditures</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>
<b>Certificated Salaries</b>			
Staffing: FTE (includes Admin)	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
<b>Classified Salaries</b>			
Staffing: FTE (includes Management & Confidential)	5.11	5.11	5.11
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
<b>Benefits</b>			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
<b>Expenditures continued</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>
<b>Health/Welfare Benefits</b>			
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
<b><i>Other Expenditures</i></b>			
Books & Supplies	<b>Carnegie Learning Math Solution Year 1:</b> \$19,027.45	<b>Carnegie Learning Math Solution Year 2:</b> \$9,527.45	<b>Carnegie Learning Math Solution Year 3:</b> \$9,527.46
Services & Other Operating Expenses	Increases in STRS/PERS & RESIG - 5% increase in Property/Liability	20% increase in Property/Liability	20% increase in Property/Liability
Capital Outlay	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000

Piner-Olivet Charter (6113492) - FY2022/23 Budget Development		5/20/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$1,612,602	\$1,805,214	\$1,884,023	\$1,836,198	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	152,778	176,983	185,388	173,961	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$1,765,380</b>	<b>\$1,982,197</b>	<b>\$2,069,411</b>	<b>\$2,010,159</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>1,765,380</b>	<b>1,982,197</b>	<b>2,069,411</b>	<b>2,010,159</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,259</b>	<b>\$ 9,897</b>	<b>\$ 10,433</b>	<b>\$ 10,816</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 730,273	\$ 875,711	\$ 968,289	\$ 962,543	
EPA (for LCFF Calculation purposes)	\$ 38,132	\$ 40,058	\$ 39,672	\$ 37,170	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	996,975	1,066,428	1,061,450	1,010,446	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>1,765,380</b>	<b>1,982,197</b>	<b>2,069,411</b>	<b>2,010,159</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>1,765,380</b>	<b>1,982,197</b>	<b>2,069,411</b>	<b>2,010,159</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 38,132	\$ 40,058	\$ 39,672	\$ 37,170	
EPA, Current Year (Object Code 8012)	\$ 38,132	\$ 40,058	\$ 39,672	\$ 37,170	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (16,744.37)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 1,612,602	\$ 1,805,214	\$ 1,884,023	\$ 1,836,198	
Supplemental and Concentration Grant funding in the LCAP year	\$ 152,778	\$ 176,983	\$ 185,388	\$ 173,961	
Percentage to Increase or Improve Services	9.47%	9.80%	9.84%	9.47%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	198	208	206	193	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>198</b>	<b>208</b>	<b>206</b>	<b>193</b>	
Unduplicated Pupil Count	105	99	98	91	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>105</b>	<b>99</b>	<b>98</b>	<b>91</b>	
Rolling %, Supplemental Grant	47.3700%	49.0200%	49.2000%	47.3700%	
Rolling %, Concentration Grant	47.3700%	49.0200%	49.2000%	47.3700%	





Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,111,876.00	3,278,253.00	5.3%
2) Federal Revenue		8100-8299	729,165.00	63,466.00	-91.3%
3) Other State Revenue		8300-8599	279,079.00	222,358.00	-20.3%
4) Other Local Revenue		8600-8799	12,052.00	12,052.00	0.0%
5) TOTAL, REVENUES			4,132,172.00	3,576,129.00	-13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,736,357.00	1,655,452.00	-4.7%
2) Classified Salaries		2000-2999	366,710.00	317,150.00	-13.5%
3) Employee Benefits		3000-3999	897,875.00	894,058.00	-0.4%
4) Books and Supplies		4000-4999	525,610.00	143,090.00	-72.8%
5) Services and Other Operating Expenditures		5000-5999	658,047.00	487,656.00	-25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,184,599.00	3,497,406.00	-16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,427.00)	78,723.00	-250.2%
<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	10,000.00	10,000.00	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			(10,000.00)	(10,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(62,427.00)	68,723.00	-210.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.00	1,089,382.00	102.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.00	1,089,382.00	102.5%
d) Other Restatements		9795	613,940.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,809.00	1,089,382.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			1,089,382.00	1,158,105.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	460,305.89	909,533.87	97.6%
POCS - Reserve for Cash Flow @ 11%	0000	9760	274,306.12		
NWP - Reserve for Cash Flow @ 11%	0000	9760	185,999.77		
POCS - Estimated Cost for Signed TA 2022-25	0000	9760		336,724.15	
POCS - Reserve for Cash Flow @ 11%	0000	9760		224,405.72	
NWP - Estimated Cost for Signed TA 2022-25	0000	9760		243,802.31	
NWP - Reserve for Cash Flow @ 11% (did not meet)	0000	9760		104,601.69	
d) Assigned					
Other Assignments		9780	555,586.11	175,081.13	-68.5%
POCS - Facilities & Instructional Materials	0000	9780	153,223.20		
NWP - Facilities & Instructional Materials	0000	9780	235,403.23		
Reserve for Economic Uncertainties	0000	9780	166,959.68		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
POCS - Facilities & Instructional Materials	0000	9780		26,267.05	
Reserve for Economic Uncertainties	0000	9780		148,814.08	
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	1,243,032.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,249,032.25		
<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	683.65		
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			683.65		
<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)			1,248,348.60		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,298,363.00	1,475,608.00	13.7%
Education Protection Account State Aid - Current Year		8012	131,756.00	107,989.00	-18.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,681,757.00	1,694,656.00	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,111,876.00	3,278,253.00	5.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	41,708.00	35,870.00	-14.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%



NORTHWEST  
PREP

2022-23

Budget Report

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

**2022-23 Budget Development**

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 09

	<b>Budget Year</b>	<b>Subsequent</b>	<b>Subsequent</b>
<b>Revenue</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
LCFF Target COLA	6.56%	5.38%	4.02%
Enrollment	Estimated: 127	Estimated: 133	Estimated: 134
ADA (Projected P-2)	Estimated Actual: 117.99	Estimated Actual: 123.69	Estimated Actual: 125.96
Supplemental Grant % - 3-Year Rolling %	46.02%	45.93%	47.89%
Concentration Grant % - District's % applies for Charter Schools	55.64%	55.87%	53.90%
<b>Other Revenue Changes</b>			
Federal	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
State	FY22-23 has increased revenues and corresponding expenditure increases due to remaining one-time COVID funds		
Local			
<b>Expenditures</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>
<b>Certificated Salaries</b>			
Staffing: FTE (includes Admin)	7.6	7.6	7.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
<b>Classified Salaries</b>			
Staffing: FTE (includes Management & Confidential)	3.05	3.05	3.05
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
<b>Benefits</b>			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	25.20%	24.60%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

<i><b>Expenditures continued</b></i>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2023-2024</b>
<b><i>Health/Welfare Benefits</i></b>			
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
<b><i>Other Expenditures</i></b>			
Books & Supplies	Minimal Changes	Minimal Changes	Minimal Changes
Services & Other Operating Expenses	Repay Rent to POUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000
Capital Outlay	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000

Northwest Prep Charter (106344) - FY2022/23 Budget Development		5/20/2022			
	2021-22	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	5.07%	6.56%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>					
Base Grant	\$1,199,960	\$1,159,386	\$1,279,582	\$1,358,340	
Grade Span Adjustment	33,343	29,460	32,703	38,034	
Supplemental Grant	113,193	107,210	121,990	128,159	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$1,346,496</b>	<b>\$1,296,056</b>	<b>\$1,434,275</b>	<b>\$1,524,533</b>	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>1,346,496</b>	<b>1,296,056</b>	<b>1,434,275</b>	<b>1,524,533</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,206</b>	<b>\$ 10,984</b>	<b>\$ 11,596</b>	<b>\$ 12,103</b>	
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 568,090	\$ 599,897	\$ 704,485	\$ 781,350	
EPA (for LCFF Calculation purposes)	\$ 93,624	\$ 67,931	\$ 67,909	\$ 58,352	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	684,782	628,228	661,881	684,831	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL FUNDING</b>	<b>1,346,496</b>	<b>1,296,056</b>	<b>1,434,275</b>	<b>1,524,533</b>	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>1,346,496</b>	<b>1,296,056</b>	<b>1,434,275</b>	<b>1,524,533</b>	
<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
% of Adjusted Revenue Limit - P-2	49.17914663%	49.17914663%	49.17914663%	49.17914663%	
EPA (for LCFF Calculation purposes)	\$ 93,624	\$ 67,931	\$ 67,909	\$ 58,352	
EPA, Current Year (Object Code 8012)	\$ 93,625	\$ 67,931	\$ 67,909	\$ 58,352	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (8,590.58)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>					
Base Grant (Excludes add-ons for TIIG and Transportation )	\$ 1,233,303	\$ 1,188,846	\$ 1,312,285	\$ 1,396,374	
Supplemental and Concentration Grant funding in the LCAP year	\$ 113,193	\$ 107,210	\$ 121,990	\$ 128,159	
Percentage to Increase or Improve Services	9.18%	9.02%	9.30%	9.18%	
<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	143	127	133	134	
COE Enrollment	-	-	-	-	
<b>Total Enrollment</b>	<b>143</b>	<b>127</b>	<b>133</b>	<b>134</b>	
Unduplicated Pupil Count	68	58	61	61	
COE Unduplicated Pupil Count	-	-	-	-	
<b>Total Unduplicated Pupil Count</b>	<b>68</b>	<b>58</b>	<b>61</b>	<b>61</b>	
Rolling %, Supplemental Grant	45.8900%	45.0900%	46.4800%	45.8900%	
Rolling %, Concentration Grant	45.8900%	45.0900%	46.4800%	45.8900%	



Object Range	Budget/Req. Balance	2022												2023			Accruals
		July	August	September	October	November	December	January	February	March	April	May	June	July	August	September	
<b>A. BEGINNING CASH</b>																	
<b>B. RECEIPTS</b>																	
LCFF Sources																	
Principal Apportionment	8010-8019	667,828	29,995	29,995	70,973	53,991	53,991	53,991	53,991	53,991	53,991	53,991	53,991	53,991	53,991	53,991	70,973
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous Funds & LCFF Transfers	8080-8099	628,228	—	37,694	75,387	50,258	50,258	50,258	50,258	50,258	50,258	50,258	50,258	50,258	50,258	50,258	43,976
Federal Revenue	8100-8299	14,232	—	—	3,558	—	—	3,558	—	3,558	—	—	3,558	—	—	—	2,025
Other State Revenue	8300-8599	81,267	(2,423)	—	—	2,960	7,942	2,984	5,120	367	—	—	7,024	—	—	—	36,421
Other Local Revenue	8600-8799	2,800	—	—	—	381	—	—	—	—	—	—	—	—	—	—	1,583
Interfund Transfers In	8910-8929	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>TOTAL RECEIPTS</b>		<b>1,394,355</b>	<b>27,572</b>	<b>67,689</b>	<b>149,919</b>	<b>107,590</b>	<b>112,191</b>	<b>127,774</b>	<b>109,736</b>	<b>104,261</b>	<b>169,508</b>	<b>106,278</b>	<b>97,967</b>	<b>154,978</b>	<b>58,894</b>	<b>58,894</b>	<b>58,894</b>
<b>C. DISBURSEMENTS</b>																	
Certified Salaries	1000-1999	717,585	8,885	55,743	62,421	20,152	61,743	58,473	58,224	60,546	58,029	65,194	62,821	77,897	67,457	67,457	10,592
Classified Salaries	2000-2999	109,123	5,241	7,779	8,785	8,947	8,645	8,297	8,393	8,438	8,249	8,419	8,649	8,689	8,689	8,689	10,592
Employee Benefits	3000-3999	364,322	4,918	22,157	23,861	23,291	23,222	18,899	23,871	23,294	22,930	23,866	23,509	27,535	27,535	27,535	104,429
Books and Supplies	4000-4999	88,649	1,053	2,763	3,435	563	2,304	2,484	1,682	1,150	29,620	1,742	10,586	16,589	16,589	16,589	14,678
Services	5000-5999	177,675	598	25,877	4,915	3,858	3,418	3,597	9,356	2,508	5,332	10,845	10,256	81,137	15,978	15,978	15,978
Capital Outlay	6000-6999	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Outgo	7000-7499	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interfund Transfers Out	7600-7629	10,000	—	—	—	—	10,000	—	—	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>TOTAL DISBURSEMENTS</b>		<b>1,467,354</b>	<b>20,695</b>	<b>114,319</b>	<b>102,917</b>	<b>56,811</b>	<b>109,332</b>	<b>91,690</b>	<b>100,526</b>	<b>95,938</b>	<b>124,160</b>	<b>110,066</b>	<b>115,821</b>	<b>211,947</b>	<b>213,134</b>	<b>213,134</b>	<b>213,134</b>
<b>D. BALANCE SHEET ITEMS</b>																	
Assets and Deferred Outflows																	
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounts Receivable	9200-9299	75,387	5,458	68,230	1,699	—	—	—	—	—	—	—	—	—	—	—	58,894
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Stores	9320	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Current Assets	9340	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>75,387</b>	<b>5,458</b>	<b>68,230</b>	<b>1,699</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>58,894</b>
Liabilities and Deferred Inflows																	
Accounts Payable	9500-9599	195,087	183,056	10,655	1,376	—	—	—	—	—	—	—	—	—	—	—	(213,134)
Due To Other Funds	9610	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Current Loans	9640	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	9690	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>SUBTOTAL</b>		<b>195,087</b>	<b>183,056</b>	<b>10,655</b>	<b>1,376</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(213,134)</b>
Nonoperating																	
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(119,700)</b>	<b>(177,598)</b>	<b>57,575</b>	<b>323</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>154,240</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>																	
<b>F. ENDING CASH (A + E)</b>																	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>																	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,111,876.00	3,278,253.00	5.3%
2) Federal Revenue		8100-8299	729,165.00	63,466.00	-91.3%
3) Other State Revenue		8300-8599	279,079.00	222,358.00	-20.3%
4) Other Local Revenue		8600-8799	12,052.00	12,052.00	0.0%
5) TOTAL, REVENUES			4,132,172.00	3,576,129.00	-13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,736,357.00	1,655,452.00	-4.7%
2) Classified Salaries		2000-2999	366,710.00	317,150.00	-13.5%
3) Employee Benefits		3000-3999	897,875.00	894,058.00	-0.4%
4) Books and Supplies		4000-4999	525,610.00	143,090.00	-72.8%
5) Services and Other Operating Expenditures		5000-5999	658,047.00	487,656.00	-25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,184,599.00	3,497,406.00	-16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,427.00)	78,723.00	-250.2%
<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	10,000.00	10,000.00	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			(10,000.00)	(10,000.00)	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(62,427.00)	68,723.00	-210.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	537,869.00	1,089,382.00	102.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			537,869.00	1,089,382.00	102.5%
d) Other Restatements		9795	613,940.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,151,809.00	1,089,382.00	-5.4%
2) Ending Balance, June 30 (E + F1e)			1,089,382.00	1,158,105.00	6.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	6,000.00	6,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	460,305.89	909,533.87	97.6%
POCS - Reserve for Cash Flow @ 11%	0000	9760	274,306.12		
NWP - Reserve for Cash Flow @ 11%	0000	9760	185,999.77		
POCS - Estimated Cost for Signed TA 2022-25	0000	9760		336,724.15	
POCS - Reserve for Cash Flow @ 11%	0000	9760		224,405.72	
NWP - Estimated Cost for Signed TA 2022-25	0000	9760		243,802.31	
NWP - Reserve for Cash Flow @ 11% (did not meet)	0000	9760		104,601.69	
d) Assigned					
Other Assignments		9780	555,586.11	175,081.13	-68.5%
POCS - Facilities & Instructional Materials	0000	9780	153,223.20		
NWP - Facilities & Instructional Materials	0000	9780	235,403.23		
Reserve for Economic Uncertainties	0000	9780	166,959.68		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
POCS - Facilities & Instructional Materials	0000	9780		26,267.05	
Reserve for Economic Uncertainties	0000	9780		148,814.08	
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	1,243,032.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	6,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,249,032.25		
<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	683.65		
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			683.65		
<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)			1,248,348.60		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,298,363.00	1,475,608.00	13.7%
Education Protection Account State Aid - Current Year		8012	131,756.00	107,989.00	-18.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,681,757.00	1,694,656.00	0.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,111,876.00	3,278,253.00	5.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	41,708.00	35,870.00	-14.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%



DISTRICT K-6  
PROGRAM  
SACS REPORTS

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)	246.79	246.79	268.91	258.99	258.99	265.08
<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>	246.79	246.79	268.91	258.99	258.99	265.08
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	4.53	4.53	4.53	5.64	5.64	5.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.49	.49	.49	0.00		
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>	5.02	5.02	5.02	5.64	5.64	5.64

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)	251.81	251.81	273.93	264.63	264.63	270.72
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>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>	576.09	576.09	576.09	565.52	565.52	565.52
<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>	576.09	576.09	576.09	565.52	565.52	565.52
<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>	322.59	322.59	322.59	318.28	318.28	318.28
<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>	322.59	322.59	322.59	318.28	318.28	318.28
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	898.68	898.68	898.68	883.80	883.80	883.80

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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	10,000.00		
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	0.00	0.00	0.00	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		
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					10,000.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
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								
<b>62 CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63 OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>66 WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67 SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>71 RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73 FOUNDATION PRIVATE- PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76 WARRANT/PASS- THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95 STUDENT BODY FUND</b>								
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	0.00	0.00	0.00	0.00	10,000.00	10,000.00		

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,908,928.00	187,037.00	11,095,965.00	11,336,453.00	187,037.00	11,523,490.00	3.9%
2) Federal Revenue		8100-8299	0.00	3,269,329.00	3,269,329.00	0.00	522,125.00	522,125.00	-84.0%
3) Other State Revenue		8300-8599	160,149.00	1,248,832.00	1,408,981.00	159,559.00	890,978.00	1,050,537.00	-25.4%
4) Other Local Revenue		8600-8799	797,768.00	513,006.00	1,310,774.00	519,505.00	513,006.00	1,032,511.00	-21.2%
5) TOTAL, REVENUES			11,866,845.00	5,218,204.00	17,085,049.00	12,015,517.00	2,113,146.00	14,128,663.00	-17.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,180,613.00	1,389,588.00	5,570,201.00	4,240,569.00	597,307.00	4,837,876.00	-13.1%
2) Classified Salaries		2000-2999	1,292,308.00	1,094,908.00	2,387,216.00	1,497,754.00	454,779.00	1,952,533.00	-18.2%
3) Employee Benefits		3000-3999	1,978,042.00	1,389,425.00	3,367,467.00	2,248,867.00	982,863.00	3,231,730.00	-4.0%
4) Books and Supplies		4000-4999	128,613.00	1,259,873.00	1,388,486.00	172,808.00	324,467.00	497,275.00	-64.2%
5) Services and Other Operating Expenditures		5000-5999	1,275,821.00	2,899,128.00	4,174,949.00	1,136,692.00	2,235,324.00	3,372,016.00	-19.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(195,174.00)	195,174.00	0.00	(190,538.00)	190,538.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,660,223.00	8,228,096.00	16,888,319.00	9,106,152.00	4,785,278.00	13,891,430.00	-17.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,206,622.00	(3,009,892.00)	196,730.00	2,909,365.00	(2,672,132.00)	237,233.00	20.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
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	(2,633,906.00)	2,633,906.00	0.00	(2,672,132.00)	2,672,132.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,633,906.00)	2,633,906.00	(1,000,000.00)	(2,672,132.00)	2,672,132.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(427,284.00)	(375,986.00)	(803,270.00)	237,233.00	0.00	237,233.00	-129.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,882,772.00	404,378.00	6,287,150.00	5,455,488.00	28,392.00	5,483,880.00	-12.8%

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)	
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)			5,882,772.00	404,378.00	6,287,150.00	5,455,488.00	28,392.00	5,483,880.00	-12.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,882,772.00	404,378.00	6,287,150.00	5,455,488.00	28,392.00	5,483,880.00	-12.8%
2) Ending Balance, June 30 (E + F1e)			5,455,488.00	28,392.00	5,483,880.00	5,692,721.00	28,392.00	5,721,113.00	4.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,392.00	28,392.00	0.00	28,392.00	28,392.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,857,715.00	0.00	1,857,715.00	3,369,315.00	0.00	3,369,315.00	81.4%
Reserve for Cash Flow @ 11%	0000	9760	1,857,715.00		1,857,715.00			0.00	
Reserve for Cash Flow	0000	9760			0.00	1,528,058.00		1,528,058.00	
Estimated Cost for Signed TA for 2022-25	0000	9760			0.00	1,841,257.00		1,841,257.00	
d) Assigned									
Other Assignments		9780	2,919,240.00	0.00	2,919,240.00	1,764,748.00	0.00	1,764,748.00	-39.5%
Special Ed & Facilities	0000	9780	2,919,240.00		2,919,240.00			0.00	
Special Ed & Facilities	0000	9780			0.00	1,764,748.00		1,764,748.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	675,533.00	0.00	675,533.00	555,658.00	0.00	555,658.00	-17.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	7,514,605.91	(2,300,242.54)	5,214,363.37				
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	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	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	400,614.00	400,000.00	-0.2%
3) Other State Revenue		8300-8599	27,000.00	27,000.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	0.0%
5) TOTAL, REVENUES			427,864.00	427,250.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,113.00	70,467.00	3.5%
3) Employee Benefits		3000-3999	22,089.00	24,997.00	13.2%
4) Books and Supplies		4000-4999	352,172.00	352,172.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,839.00	13,839.00	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			456,213.00	461,475.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,349.00)	(34,225.00)	20.7%
<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>			(28,349.00)	(34,225.00)	20.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	102,251.00	73,902.00	-27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,251.00	73,902.00	-27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,251.00	73,902.00	-27.7%
2) Ending Balance, June 30 (E + F1e)			73,902.00	39,677.00	-46.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.10	0.00	-100.0%
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	70,901.90	39,677.00	-44.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,961.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000.10		
d) with Fiscal Agent/Trustee		9135	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	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,100.00	1,100.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,100.00	1,100.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,552.00	280,652.00	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,552.00	280,652.00	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,552.00	280,652.00	0.4%
2) Ending Balance, June 30 (E + F1e)			280,652.00	281,752.00	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	280,652.00	281,752.00	0.4%
Reserve for Maintenance Projects	0000	9780	280,652.00		
Reserve for Maintenance Projects	0000	9780		281,752.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	280,623.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	1,050.00	1,050.00	0.0%
5) TOTAL, REVENUES			1,050.00	1,050.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,050.00	1,050.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			501,050.00	1,050.00	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	501,050.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	501,050.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	501,050.00	New
2) Ending Balance, June 30 (E + F1e)			501,050.00	502,100.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	501,050.00	502,100.00	0.2%
Reserve for Technology - Board approved 10.13.21	0000	9760	501,050.00		
Reserve for Technology - Board Approved 10.13.21	0000	9760		502,100.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	501,033.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			504,000.00	4,000.00	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,910.00	1,154,910.00	77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,910.00	1,154,910.00	77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,910.00	1,154,910.00	77.4%
2) Ending Balance, June 30 (E + F1e)			1,154,910.00	1,158,910.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,154,910.00	1,158,910.00	0.3%
Reserve for OPEB Liability - Board Approved 10.13.21	0000	9760	1,154,910.00		
Reserve for OPEB Liability - Board Approved 10.13.21	0000	9760		1,158,910.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,154,437.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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	26,000.00	26,000.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	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	487,804.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,021,243.00	0.00	-100.0%
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			1,509,047.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,483,047.00)	26,000.00	-101.8%
<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	12,332.00	0.00	-100.0%
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			12,332.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,470,715.00)	26,000.00	-101.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,870,898.00	4,400,183.00	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,870,898.00	4,400,183.00	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,870,898.00	4,400,183.00	-25.1%
2) Ending Balance, June 30 (E + F1e)			4,400,183.00	4,426,183.00	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,400,183.00	4,426,183.00	0.6%
Reserve for BOND Approved Projects	0000	9780	4,400,183.00		
Reserve for BOND Approved Projects	0000	9780		4,426,183.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,278,136.59		
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>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	165,000.00	165,000.00	0.0%
5) TOTAL, REVENUES			165,000.00	165,000.00	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	30,921.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	186,094.00	39,000.00	-79.0%
6) Capital Outlay		6000-6999	12,952.00	0.00	-100.0%
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			229,967.00	39,000.00	-83.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(64,967.00)	126,000.00	-293.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,967.00)	136,000.00	-347.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,047.00	770,080.00	-6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,047.00	770,080.00	-6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,047.00	770,080.00	-6.7%
2) Ending Balance, June 30 (E + F1e)			770,080.00	906,080.00	17.7%
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	770,080.00	906,080.00	17.7%
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	922,323.37		
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		

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):

824.51
<b>District's ADA Standard Percentage Level: 2.0%</b>

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	271	273	
	Charter School	634	643	
	<b>Total ADA</b>	<b>905</b>	<b>916</b>	<b>N/A</b>
Second Prior Year (2020-21)	District Regular	263	268	
	Charter School	644	643	
	<b>Total ADA</b>	<b>907</b>	<b>911</b>	<b>N/A</b>
First Prior Year (2021-22)	District Regular	269	269	
	Charter School	576	576	
	<b>Total ADA</b>	<b>845</b>	<b>845</b>	<b>0.0%</b>
Budget Year (2022-23)	District Regular	265		
	Charter School	566		
	<b>Total ADA</b>	<b>831</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)

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):

824.5

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

2.0%

**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	Enrollment CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	272	278		
	Charter School	989	1,002		
	<b>Total Enrollment</b>	<b>1,261</b>	<b>1,280</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	261	267		
	Charter School	1,004	671		
	<b>Total Enrollment</b>	<b>1,265</b>	<b>938</b>	<b>25.8%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	254	263		
	Charter School	661	621		
	<b>Total Enrollment</b>	<b>915</b>	<b>884</b>	<b>3.4%</b>	<b>Not Met</b>

Budget Year (2022-23)		
District Regular		276
Charter School		608
<b>Total Enrollment</b>		<b>884</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The District historical average has included enrollment data from charters that were not reported in the General Fund. Only General Fund data will be utilized moving forward.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The District historical average has included enrollment data from charters that were not reported in the General Fund. Only General Fund data will be utilized moving forward.

**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	268	278	71.1%
	Charter School	643	1,002	
	<b>Total ADA/Enrollment</b>	<b>911</b>	<b>1,280</b>	
Second Prior Year (2020-21)	District Regular	268	267	97.1%
	Charter School	643	671	
	<b>Total ADA/Enrollment</b>	<b>911</b>	<b>938</b>	
First Prior Year (2021-22)	District Regular	247	263	93.1%
	Charter School	576	621	
	<b>Total ADA/Enrollment</b>	<b>823</b>	<b>884</b>	
			Historical Average Ratio:	87.1%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 87.6%

**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	259	276	93.3%	Not Met
	Charter School	566	608		
	<b>Total ADA/Enrollment</b>	<b>825</b>	<b>884</b>		
1st Subsequent Year (2023-24)	District Regular	247	257	94.3%	Not Met
	Charter School	558	597		
	<b>Total ADA/Enrollment</b>	<b>806</b>	<b>854</b>		
2nd Subsequent Year (2024-25)	District Regular	254	260	95.3%	Not Met
	Charter School	559	593		
	<b>Total ADA/Enrollment</b>	<b>813</b>	<b>853</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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The District historical average has included enrollment data from charters that were not reported in the General Fund; thus causing a low Historical Ratio of ADA to Enrollment. Budget Year and Subsequent Years are utilizing data that is reported in the General Fund only. This historical average will correct after a few years of reporting General Fund data only.

**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 (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	850.02	836.24	826.71	818.83
b. Prior Year ADA (Funded)		850.02	836.24	826.71
c. Difference (Step 1a minus Step 1b)		(13.78)	(9.53)	(7.88)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.62%)	(1.14%)	(.95%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		11,336,453.00	11,762,605.00	11,983,304.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		743,671.32	632,828.15	481,728.82
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
(Step 1d plus Step 2c)		4.9%	4.2%	3.1%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>3.94% to 5.94%</b>	<b>3.24% to 5.24%</b>	<b>2.07% to 4.07%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	6,147,166.00	6,147,166.00	6,147,166.00	6,147,166.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,590,685.00	13,031,109.00	13,485,936.00	13,678,581.00
District's Projected Change in LCFF Revenue:		3.50%	3.49%	1.43%
<b>LCFF Revenue Standard</b>		<b>3.94% to 5.94%</b>	<b>3.24% to 5.24%</b>	<b>2.07% to 4.07%</b>
<b>Status:</b>		Not Met	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)

The modeling version of the LCFF Calculator has been developed to include changes to the declining enrollment protections for school districts only and the transitional kindergarten add-on funding proposed in the governor's 2022-23 proposed budget and related trailer bill. Two charters roll into Fund 01 and are skewing the data.



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	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%	
Second Prior Year (2020-21)	7,993,886.40	8,848,268.21	90.3%	
First Prior Year (2021-22)	7,450,963.00	8,660,223.00	86.0%	
	Historical Average Ratio:		86.7%	

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	4.0%	4.0%
	82.7% to 90.7%	82.7% to 90.7%	82.7% to 90.7%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2022-23)	7,987,190.00	9,106,152.00	87.7%		Met
1st Subsequent Year (2023-24)	8,133,890.98	9,441,132.12	86.2%		Met
2nd Subsequent Year (2024-25)	8,295,949.43	9,632,696.82	86.1%		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):	4.94%	4.24%	3.07%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.06% to 14.94%</b>	<b>-5.76% to 14.24%</b>	<b>-6.93% to 13.07%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-0.06% to 9.94%	-0.76% to 9.24%	-1.93% to 8.07%

**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	Change Is Outside
		Over Previous Year	Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	3,269,329.00		
Budget Year (2022-23)	522,125.00	(84.03%)	Yes

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

522,125.00	0.00%	No
522,125.00	0.00%	No

**Explanation:**  
(required if Yes)

First Prior Year reflects one-time federal COVID revenues, such as ESSER & GEER, that are not budgeted in subsequent years.

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

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

1,408,981.00		
1,050,537.00	(25.44%)	Yes
760,923.56	(27.57%)	Yes
762,443.71	.20%	No

**Explanation:**  
(required if Yes)

First Prior Year reflects one-time state revenues, such as Expanded Learning Opportunity Grants (Resource 7425/7426) that are not budgeted in subsequent years. In 2022/23, Resource 7028 - Kitchen Infrastructure, Resource 7029 - Kitchen Training, and Resource 7422 - In Person Grant revenues are included but not in following years.

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

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

1,310,774.00		
1,032,511.00	(21.23%)	Yes
1,028,171.38	(.42%)	No
1,026,567.60	(.16%)	No

**Explanation:**  
(required if Yes)

Did not budget Rincon Valley Partnership refund and decreased SMAA projected revenue, per SELPA in 2022-23.

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

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

1,388,486.00		
497,275.00	(64.19%)	Yes
472,044.82	(5.07%)	Yes
481,344.11	1.97%	No

**Explanation:**  
(required if Yes)

First Prior Year includes COVID expenditures from one-time federal and state revenues that are not budgeted in subsequent years. Additionally, restricted resources such as 7028 - Kitchen Infrastructure and 7422 In-Person Grant expenses are only budgeted in 2022-23.

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

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

4,174,949.00		
3,372,016.00	(19.23%)	Yes
3,498,891.47	3.76%	No
3,567,819.63	1.97%	No

**Explanation:**  
(required if Yes)

First Prior Year includes expenditures from one-time federal and state revenues that are not budgeted in subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	5,989,084.00		
Budget Year (2022-23)	2,605,173.00	(56.50%)	Not Met
1st Subsequent Year (2023-24)	2,311,219.94	(11.28%)	Not Met
2nd Subsequent Year (2024-25)	2,311,136.31	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	5,563,435.00		
Budget Year (2022-23)	3,869,291.00	(30.45%)	Not Met
1st Subsequent Year (2023-24)	3,970,936.29	2.63%	Met
2nd Subsequent Year (2024-25)	4,049,163.74	1.97%	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)

First Prior Year reflects one-time federal COVID revenues, such as ESSER & GEER, that are not budgeted in subsequent years.

**Explanation:**

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

First Prior Year reflects one-time state revenues, such as Expanded Learning Opportunity Grants (Resource 7425/7426) that are not budgeted in subsequent years. In 2022/23, Resource 7028 - Kitchen Infrastructure, Resource 7029 - Kitchen Training, and Resource 7422 - In Person Grant revenues are included but not in following years.

**Explanation:**

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

Did not budget Rincon Valley Partnership refund and decreased SMAA projected revenue, per SELPA in 2022-23.

- 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)

First Prior Year includes COVID expenditures from one-time federal and state revenues that are not budgeted in subsequent years. Additionally, restricted resources such as 7028 - Kitchen Infrastructure and 7422 In-Person Grant expenses are only budgeted in 2022-23.

if NOT met)

**Explanation:**

**Services and Other Exps**

(linked from 6B

if NOT met)

First Prior Year includes expenditures from one-time federal and state revenues that are not budgeted in subsequent years.

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:**

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute 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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) 0.00  
(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)

13,364,667.00

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

0.00

3% Required      Budgeted Contribution<sup>1</sup>  
Minimum  
Contribution      to the Ongoing and Major  
(Line 2c times 3%)      Maintenance Account      Status

c. Net Budgeted Expenditures and Other Financing Uses

13,364,667.00	400,940.01	469,871.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (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)	587,529.00	574,846.83	675,533.00
	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)	(1,688.67)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	585,840.33	574,846.83	675,533.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,688,219.88	14,371,170.63	17,888,319.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,688,219.88	14,371,170.63	17,888,319.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.0%	4.0%	3.8%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>1.3%</b>	<b>1.3%</b>	<b>1.3%</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)	589,880.31	10,146,626.07	N/A	Met
Second Prior Year (2020-21)	1,159,499.14	9,566,298.50	N/A	Met
First Prior Year (2021-22)	(427,284.00)	9,660,223.00	4.4%	Not Met
Budget Year (2022-23) (Information only)	237,233.00	9,106,152.00		

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

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

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

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

In 2021-22, the Board approved a one-time transfer of \$1,000,000 from General Fund to Fund 17 (\$500,000) and Fund 20 (\$500,000). Additionally, the increasing cost of General Fund to Special Ed contribution is adding to the unrestricted deficit spending in 2021-22.

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)	3,894,382.00	4,133,392.07	N/A	Met
Second Prior Year (2020-21)	3,603,573.00	4,723,272.38	N/A	Met
First Prior Year (2021-22)	5,015,466.00	5,882,772.00	N/A	Met
Budget Year (2022-23) (Information only)	5,455,488.00			

<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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	825	806	813
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,891,430.00	14,051,193.52	14,362,425.91

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)	13,891,430.00	14,051,193.52	14,362,425.91
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	555,657.20	562,047.74	574,497.04
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>555,657.20</b>	<b>562,047.74</b>	<b>574,497.04</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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	555,658.00	562,048.00	574,498.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	555,658.00	562,048.00	574,498.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>555,657.20</b>	<b>562,047.74</b>	<b>574,497.04</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)

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**SUPPLEMENTAL INFORMATION**

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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)	(2,633,906.00)			
Budget Year (2022-23)	(2,672,132.00)	38,226.00	1.5%	Met
1st Subsequent Year (2023-24)	(2,763,297.56)	91,165.56	3.4%	Met
2nd Subsequent Year (2024-25)	(2,844,663.44)	81,365.88	2.9%	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)	1,000,000.00			
Budget Year (2022-23)	0.00	(1,000,000.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	5,782.00	5,782.00	New	Met
2nd Subsequent Year (2024-25)	52,845.00	47,063.00	814.0%	Not Met

1d. **Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

In 2021-22, the Board approved a one-time transfer of \$500,000 each to Fund 17 and Fund 20. In 2024-25, the District is projected to increase the contribution to Fund 13 since its fund balance will diminish in 2023-24.

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 (multi year) commitments?

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	24	51-8000	51-7400	17,944,844
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				



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)

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

Employees must have worked in District for the prior 14 consecutive years to participate in District's retiree health program. District provides the amount of the premium, or cap, at the time of the retirement for a single person only until the age of 65. The retiree pays any difference between what the District provides and the premium. The amount the District provides is a percentage based on the age of the employee at the retirement. The percentage ranges from 75% to 100%.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental 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)
  - 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

Data must be entered.

1,353,874.00
0.00
1,353,874.00
Actuarial
Jun 30, 2021

5. OPEB Contributions
- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
  - b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
  - c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
  - d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
66,413.00	66,413.00	66,413.00
50,618.00	53,596.00	64,720.00
9.00	9.00	9.00

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

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

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

No

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

3. Self-Insurance Liabilities
- a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions
- a. Required contribution (funding) for self-insurance programs
  - b. Amount contributed (funded) for self-insurance programs

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



**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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	45.5	44	44	44

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

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

No

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:			
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?			
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?			
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	End Date:	
5.	Salary settlement:	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 48,432

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

7. Amount included for any tentative salary schedule increases 0 0 0

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	737,375	768,389	800,954
3. Percent of H&W cost paid by employer	85.1%	81.7%	78.4%
4. Percent projected change in H&W cost over prior year		4.2%	4.2%

**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:

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

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

1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	62,831	62,831	62,831
3. Percent change in step & column over prior year	1.6%	1.6%	1.6%

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	34.9	33.6	33.6	

Data must be entered for all years.

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

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement: Begin Date: 



 End Date:

5. Salary settlement:

	Budget Year	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

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

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

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Negotiations Not Settled

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

22,732
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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

	0	0	0
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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**

1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	563,086	586,769	611,637
3. Percent of H&W cost paid by employer	85.1%	81.7%	78.4%
4. Percent projected change in H&W cost over prior year		4.2%	4.2%

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

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

No			
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If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
26,767	26,767	26,767
1.6%	1.6%	1.6%

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

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

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

**Classified (Non-management) - Other**

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

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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) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	10.7	9.5	9.5	9.5

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2.	Salary settlement:	Budget Year	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)
		10,862		
4.	Amount included for any tentative salary schedule increases	0	0	0

**Management/Supervisor/Confidential**

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	159,206	165,902	172,933
3.	Percent of H&W cost paid by employer	85.1%	81.7%	78.4%
4.	Percent projected change in H&W cost over prior year		4.2%	4.2%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments	22,156	22,156	22,156
3.	Percent change in step & column over prior year	2.5%	2.5%	2.5%

**Management/Supervisor/Confidential**

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
1.	Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of other benefits	9250	9250	9250
3.	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
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6/22/2022  
7:00:00 AM  
+00:00

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

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

[Empty comment box]

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

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund.  
(NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>FUNCTION</b>	<b>VALUE</b>
09	0000	7200-7600	(\$623.00)

Explanation: Indirect charge amount needs to be negative.



## Acronyms

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<b>AB</b>	Assembly Bill
<b>ACA</b>	Assembly Concurrent Amendment
<b>ACR</b>	Assembly Concurrent Resolution
<b>ACSA</b>	Association of California School Administrators
<b>ADA</b>	Average Daily Attendance
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>AMO</b>	Annual Measurable Objective
<b>AP</b>	Advanced Placement
<b>API</b>	Academic Performance Index
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>ASES</b>	After School Education and Safety Program
<b>AU</b>	Administrative Unit of a SELPA
<b>AYP</b>	Adequate Yearly Progress
<b>BCLAD</b>	Bilingual, Crosscultural, Language, and Academic Development
<b>BRL</b>	Base Revenue Limit
<b>BTSA</b>	Beginning Teacher Support and Assessment
<b>CAHSEE</b>	California High School Exit Examination
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CaITIDES</b>	California Longitudinal Teacher Integrated Data Education System
<b>CaWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CAPA</b>	California Alternate Performance Assessment
<b>CASBO</b>	California Association of School Business Officials
<b>CASH</b>	Coalition for Adequate School Housing
<b>CAT/6</b>	California Achievement Tests, Sixth Edition Survey
<b>CBEDS</b>	California Basic Educational Data System
<b>CBEST</b>	California Basic Education Skills Test
<b>CCSESA</b>	California County Superintendents Educational Services Association
<b>CDE</b>	California Department of Education
<b>CELDT</b>	California English Language Development Test
<b>CFT</b>	California Federation of Teachers
<b>CLAD</b>	Crosscultural, Language, and Academic Development
<b>CMIS</b>	Compliance Monitoring, Interventions, and Sanctions
<b>CNIPS</b>	Child Nutrition Information Payment System
<b>COE</b>	County Office of Education

COLA ..... Cost-of-Living Adjustment  
CPI ..... Consumer Price Index  
CPR..... California Performance Review  
CSAM..... California School Accounting Manual  
CSBA ..... California School Boards Association  
CSEA..... California School Employees Association  
CSET ..... California Subject Examination for Teachers  
CSIS ..... California School Information Studies  
CSR..... Class-Size Reduction or Comprehensive School Reform  
CST ..... California Standards Test  
CSTP ..... California Standards for the Teaching Profession  
CTA ..... California Teachers Association  
CTC ..... Commission on Teacher Credentialing  
DAIT ..... District Assistance and Intervention Team  
DOF ..... Department of Finance  
DSA..... Division of the State Architect  
EAAP..... Education Audit Appeals Panel  
EIA ..... Economic Impact Aid  
EL ..... English Learner (replaces ELL, LEP)  
ELA ..... English Language Arts  
ELAP ..... English Language Acquisition Program  
ERAF ..... Education Revenue Augmentation Fund  
ESEA..... Elementary and Secondary Education Act  
ESL..... English as a Second Language  
FCMAT ..... Fiscal Crisis and Management Assistance Team  
F/RPM ..... Free/Reduced-Price Meals  
FTE..... Full-Time Equivalent  
GAAP ..... Generally Accepted Accounting Principles  
GASB ..... Governmental Accounting Standards Board  
GATE..... Gifted and Talented Education  
GO ..... General Obligation (Bond)  
GPA..... Governor’s Performance Award Program  
HOUSSE ..... High Objective Uniform State Standard of Evaluation  
HPSGP ..... High Priority Schools Grant Program  
HQT ..... Highly Qualified Teacher  
HRA..... Health Reimbursement Arrangement

**HSA**..... Health Savings Account  
**IASA**..... Improving America’s Schools Act  
**IDEA**..... Individuals with Disabilities Education Act  
**IEP**..... Individualized Education Program  
**II/USP** ..... Immediate Intervention/Underperforming Schools Program  
**IMFRP** ..... Instructional Materials Funding Realignment Program  
**JPA**..... Joint Powers Agreement or Joint Powers Authority  
**LAIF**..... Local Agency Investment Fund  
**LAO**..... Legislative Analyst’s Office  
**LCI**..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
**LEA** ..... Local Educational Agency  
**LEP**..... Limited English Proficient  
**MEP**..... Migrant Education Program  
**MTYRE** ..... Multi-Track Year-Round Education  
**NAEP**..... National Assessment of Educational Progress  
**NCES**..... National Center for Education Statistics  
**NCLB**..... No Child Left Behind  
**NPS/A**..... Nonpublic School/Agency  
**OMB** ..... Office of Management and Budget  
**OPEB** ..... Other Postemployment Benefits  
**OPSC** ..... Office of Public School Construction  
**OSE** ..... Office of the Secretary for Education  
**P-1**..... First Principal (Apportionment)  
**P-2**..... Second Principal (Apportionment)  
**PAR**..... Peer Assistance and Review  
**PERB**..... Public Employment Relations Board  
**PERS**..... Public Employees Retirement System  
**PI**..... Program Improvement  
**PL**..... Public Law (federal law)  
**PMIA**..... Pooled Money Investment Account  
**PMIB**..... Pooled Money Investment Board  
**PSAA**..... Public Schools Accountability Act  
**PTA** ..... Parent Teachers Association  
**QEIA**..... Quality Education Investment Act  
**QZAB** ..... Quality Zone Academy Bond  
**RDA**..... Redevelopment Agency

**ROC/P** ..... Regional Occupational Center/Program  
**RTTT** ..... Race to the Top  
**S4** ..... Statewide System of School Support  
**SAB** ..... State Allocation Board  
**SACS** ..... Standardized Account Code Structure  
**SAIT** ..... School Assistance and Intervention Team  
**SARB** ..... School Attendance Review Board  
**SARC** ..... School Accountability Report Card  
**SAT-9** ..... Stanford Achievement Test, Ninth Edition, Form T  
**SB** ..... Senate Bill  
**SBE** ..... State Board of Education  
**SCA** ..... Senate Constitutional Amendment  
**SCO** ..... State Controller's Office  
**SCR** ..... Senate Constitutional Resolution  
**SEA** ..... State Education Agency  
**SED** ..... Severely Emotionally Disturbed  
**SEIU** ..... Service Employees International Union  
**SELPA** ..... Special Education Local Plan Area  
**SES** ..... Socioeconomic Status  
**SFID** ..... School Facility Improvement District  
**SFSD** ..... School Fiscal Services Division of CDE  
**SFSF** ..... State Fiscal Stabilization Fund  
**SIG** ..... School Improvement Grant  
**SIP** ..... School Improvement Program  
**SLIBG** ..... School and Library Improvement Block Grant  
**SPI** ..... Superintendent of Public Instruction  
**SSI/SSP** ..... Supplement Security Income/State Supplementary Payment  
**STAR** ..... Standardized Testing and Reporting  
**STRS** ..... State Teachers Retirement System  
**SWP** ..... Schoolwide Program  
**TANF** ..... Temporary Assistance for Needy Families  
**TAP** ..... Teaching as a Priority  
**TAS** ..... Targeted Assistance School  
**TRANS** ..... Tax and Revenue Anticipation Notes