

2022-2023 ADOPTED BUDGET



PRESENTED BY:
JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

PREPARED BY: MOLLY KOLER
DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:
Joe Cimino, President
Michelle Wing, Clerk
Chrissa Gillies, Trustee
Leffler Brown, Trustee
Mark Nelson, Trustee

June 7, 2022

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2022-23 ADOPTED BUDGET

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SECTION I.
NARRATIVE

Background

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2022-23 through 2024-25 specific to the Cotati-Rohnert Park Unified School District.

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed Revised State budget on May 13th for the upcoming 2022-23 fiscal year. Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (i.e. K-14 Education). The significant increase in revenues projected for 2020-21, 2021-22, and 2022-23 results in a corresponding increase in resources for K-14 Education. Proposition 98 is estimated to be \$96.1 billion in 2020-21, \$110.2 billion in 2021-22, and \$110.3 billion in 2022-23, representing a three-year increase in the minimum guarantee of \$19.6 billion over the level estimated in the Governor's January Budget. \$15.9 billion of the \$32.9 billion in K-12 Proposition 98 spending proposals are spending proposals from January, and the remaining \$17 billion relates to new augmentations in May. Further, \$19.1 billion is for one-time activities, and \$13.8 billion is for ongoing augmentations. In addition, the May Revision includes a multitude of investments, including tax credits, rebates, and infrastructure spending, that helps it avoid reaching its Gann Limit in 2021-22 and 2022-23.

The Proposition 98 Guarantee continues to be in Test I for 2022-23. In the past, K-14 Education received 38.03 % of general fund revenues under the Test I guarantee; however, to accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor proposes to rebench the Test 1 percentage to approximately 38.3% (slightly lower than the 38.4% January proposal). Essentially, Proposition 98 ensures that K-14 Education receives approximately 40¢ of every state general fund dollar. Please note that this adjustment will not benefit community funded/basic aid districts.

As a result of the passage of Proposition 2, which established various conditions when the state is required to deposit funds into the Public School System Stabilization Account (rainy day fund), non-exempt school districts (discussed further below) will need to take the necessary action to ensure their unassigned and assigned reserves are not greater than 10% since the total amount deposited by the State exceeds 3% of K-12 Proposition 98 funding.

Local Control Funding Formula Factors

The statutory cost-of-living adjustment (COLA) for 2022-23 is 6.56%, which is an expected increase from the January COLA estimate of 5.33%. Illustrated below is a comparison of projected COLAs for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs (22-23 May Revision)	6.56%	5.38%	4.02%

In addition, the May Revision includes \$2.1 billion ongoing Proposition 98 funding to increase the LCFF base funding, which is equivalent (\approx) to a 3.3% increase. This ongoing increase is an important resource for all local educational agencies to mitigate the impacts of rising pension obligations, increased costs for goods and services, and other ongoing local budget concerns. Please note that this proposal is included in the district's budget even though this is just a Governor's proposal at this point and time. The governor's proposal is the most conservative of the State legislature and State assembly proposals. If either of the other proposals is included in the state's enacted budget, the district's budget will be revised accordingly.

Further, the Governor's May Revision proposal continues to allow districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years' ADA. Please note that while the net charter shift was not applicable for 2020-21 or 2021-22, districts will need to incorporate the net charter shift beginning 2022-23 if applicable. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Lastly, due to the impact that the COVID-19 Delta and Omicron variants have had on student and staff absences, the Governor is proposing to allow all classroom-based local educational agencies to be funded for 2021-22 at the greater of their current year average daily attendance (ADA), or its current year enrollment adjusted for pre-COVID-19 absence rates by utilizing the 2019-20 ADA to October enrollment yield. The ADA derived from using the 2021-22 enrollment multiplied the District's 2019-20 ADA to enrollment ratio is not the same as using the 2019-20 ADA numbers. Please note that this proposal is not included in the District's 2021-22 estimated actuals or 2022-23 budget since this is a fairly new proposal that may not be incorporated in the state's final budget. Therefore, similar to the proposed \$2.1 billion LCFF increase proposal, the District's budgets will be revised accordingly if the provision is enacted.

Additional Major Governor’s Budget Proposal Components

Budget Component	Description
COLA for Select Categorical Programs	<ul style="list-style-type: none"> • \$427M of ongoing funds to increase select categorical programs by the 6.56% COLA
Expanded Learning Opportunities Program (ELO-P)	<ul style="list-style-type: none"> • Additional \$3.8B of ongoing funding (\$4.8B after including 21-22 ongoing funding) for access to comprehensive learning for unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined with the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine-hour days would also be required to be provided • \$1B of one-time funds to support ELO-P infrastructure
Special Education	<ul style="list-style-type: none"> • An additional \$500M in addition to the 6.56% COLA of ongoing funds to bring the AB602 funding amount from \$715/ADA to \$820/ADA • \$500M of one-time funds for the inclusive Early Education Expansion Program
Discretionary Block Grant	<ul style="list-style-type: none"> • \$8B of one-time funds to be used at the district’s discretion • Preliminary estimates range between \$1,360 to \$1,500 per reported 21-22 ADA
Lower Transitional Kindergarten (TK) Class Ratios	<ul style="list-style-type: none"> • \$383M to lower TK staffing ratios (\$2,813 per TK ADA) <ul style="list-style-type: none"> ○ Provision is not applicable to community funded / basic aid districts
School Nutrition	<ul style="list-style-type: none"> • \$596M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and \$450M one-time funds for kitchen upgrades • \$612M of ongoing funds to augment the state meal reimbursement rate • \$45M of one-time funds to for California Healthy School Meals Pathways
Community Schools & Engagement	<ul style="list-style-type: none"> • \$1.5B of one-time funds towards the holistic approach to education to provide integrated health, mental health, social services, and educational support • \$100M of one-time funds to improve relationships between LEAs and their communities
College & Career Pathways	<ul style="list-style-type: none"> • \$1.5B of one-time funding to support the development of pathway programs • \$500M of one-time funding to expand dual enrollment
Early Literacy	<ul style="list-style-type: none"> • \$500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists • \$200M of one-time funds to create/expand multi-lingual school/classroom libraries

Educator Workforce	<ul style="list-style-type: none"> • \$500M of one-time funds to expand residency slots for teachers and counselors, as well as provide Golden State Teacher Grant eligibility to counselors, psychologists, and social workers • \$85M of one-time funds for STEM support and training • \$300M of one-time funds to further assist LEAs for professional learning (STEM priority) through the Educator Effectiveness Block Grant
Transportation	<ul style="list-style-type: none"> • \$1.5B of one-time funds for electric school buses, charging stations, etc..
School Facilities	<ul style="list-style-type: none"> • \$4.025B of one-time general funds (up from \$2.225B) over three years for school construction projects • \$1.8B of one-time funds for deferred maintenance • Sell the remaining \$1.4B of Proposition 51 bonds
Early Childhood Education	<ul style="list-style-type: none"> • \$166M of ongoing funds for the annualization of state preschool rates • \$342M (up from 309M) to increase adjustment factors students with disabilities and dual language learners • \$157.3M to waive family fees for state subsidized programs through 22-23 • Holding funding for child development contractors/providers harmless for the 22-23 school year • \$200.5M for minor renovation and repair of facilities in low-income communities

Independent Study

The current mandatory guidelines are set to expire at the end of the 2021-22 fiscal year. However, the Governor has proposed the following changes to the independent study program:

- Proposes two sets of timelines for collecting written agreement
 - Participation of 14 days or less requires the agreement to be signed within 10 days of beginning independent study
 - Participation of 15 days or more requires the agreement to be signed before beginning independent study
- Increases the threshold for tiered reengagement triggers and removes proposed School Attendance Review Board referral requirement
- Includes synchronous instruction in instructional time and ADA calculations under specified parameters
- Exempt students who are enrolled in classroom instruction and participate in independent study due to specified medical, mental health, or substance abuse treatment from tiered reengagement, synchronous instruction, and a plan to return to the classroom within five days

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program bond audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.
- Currently, LEAs are allowed to exclude the following programs from their calculation of required contributions to routine restricted maintenance:
 - State pension on-behalf payments
 - ESSER I-III, GEER I & II (Includes respective federal ELO funding)
 - State supplemental meal reimbursements

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year

- The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22, and projected to reach the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), LEAs will have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves and/or commit funds.

OR

Even though the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22, and the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), the reserve requirement is not applicable to the District since its average daily attendance is fewer than 2,501.

CRPUSD Adopted Budget 2022-23

The improved enrollment has remained stable throughout the 2021-22 school year and it will have a positive impact on LCFF funding for 2022-23, 2023-24 and 2024-25. See Enrollment and ADA section below for more details.

State funding for LCFF will continue to be a major factor for the budget. A major component in the LCFF formula is the funded COLA which the state is currently projecting at a 6.56% increase for 2022-23 and 5.38% increase for 2023-24. Costs will continue to increase due to step and column, STRS and PERS rates and health benefits. Mostly, as a result of the district’s increased personnel costs and Special Education projected increased expenditures a budget deficit is planned for the unrestricted budget for 2022-23 and 2023-24. Below is a summary of the unrestricted general fund budget for the next three years.

2022-23 Budget Adoption Multi-Year Projection (Unrestricted General Fund)			
Description	2022-23 Adopted Budget	Projected 2023-24	Projected 2024-25
Total Revenues	66,496,862	69,681,028	72,285,501
Total Expenditures	53,867,379	56,844,737	57,875,506
Excess/(Deficiency)	12,629,483	12,836,291	14,409,995
Transfer in from FD17	539,382		
Transfer to RRMA & SpEd	(14,281,442)	(13,032,559)	(13,266,516)
Surplus/(Deficit) (Total Rev - Total Exp)	(1,112,577)	(196,268)	1,143,479
Add: Beginning Fund Balance	3,310,210	2,197,633	2,001,365
Instructional Material Reserve	0		
Ending Fund Balance	2,197,633	2,001,365	3,144,844
Special Reserve - Fund 17	2,279,009	2,294,009	2,309,009
AB 1200 Reserve Percentage	5%	5%	6%

The District is projected to meet the required 3% reserve for economic uncertainties for the remainder of this fiscal year and for the subsequent two fiscal years. Staff recommends that the board adopt the 2022-23 budget as presented.

Budget Assumptions

The 2022-23 and multi-year projections (MYP) use the following assumptions as published in the latest School of California’s Dart Board:

Category:	2022-23	2023-24	2024-25
Funded COLA	6.56%	5.38%	4.02%
Funded Enrollment	5,904	5,904	5,904
Projected Funded ADA	5,548	5,548	5,548
Projected Unduplicated Pupil %	46.58%	45.68%	45.81%
Lottery/ADA: Unrestricted	\$163.00	\$163.00	\$163.00
Restricted	\$ 65.00	\$ 65.00	\$ 65.00
Projected STRS Employer Rate	19.10%	19.10%	19.10%
Projected PERS Employer Rate	25.37%	25.20%	24.60%

A full list of assumptions and narrative used in the current year and MYP is included in multi-year projection section of this packet.

Enrollment and ADA

Unlike most school districts in California, CRPUSD is not currently showing a decline in current enrollment. Because the district is conservatively projecting flat enrollment with conservative ADA projections in the future, projected revenues should increase as the COLA increases in the subsequent years of the MYP. Enrollment will continue to be monitored and LCFF projections will be updated at 2022-23 1st Interim report.

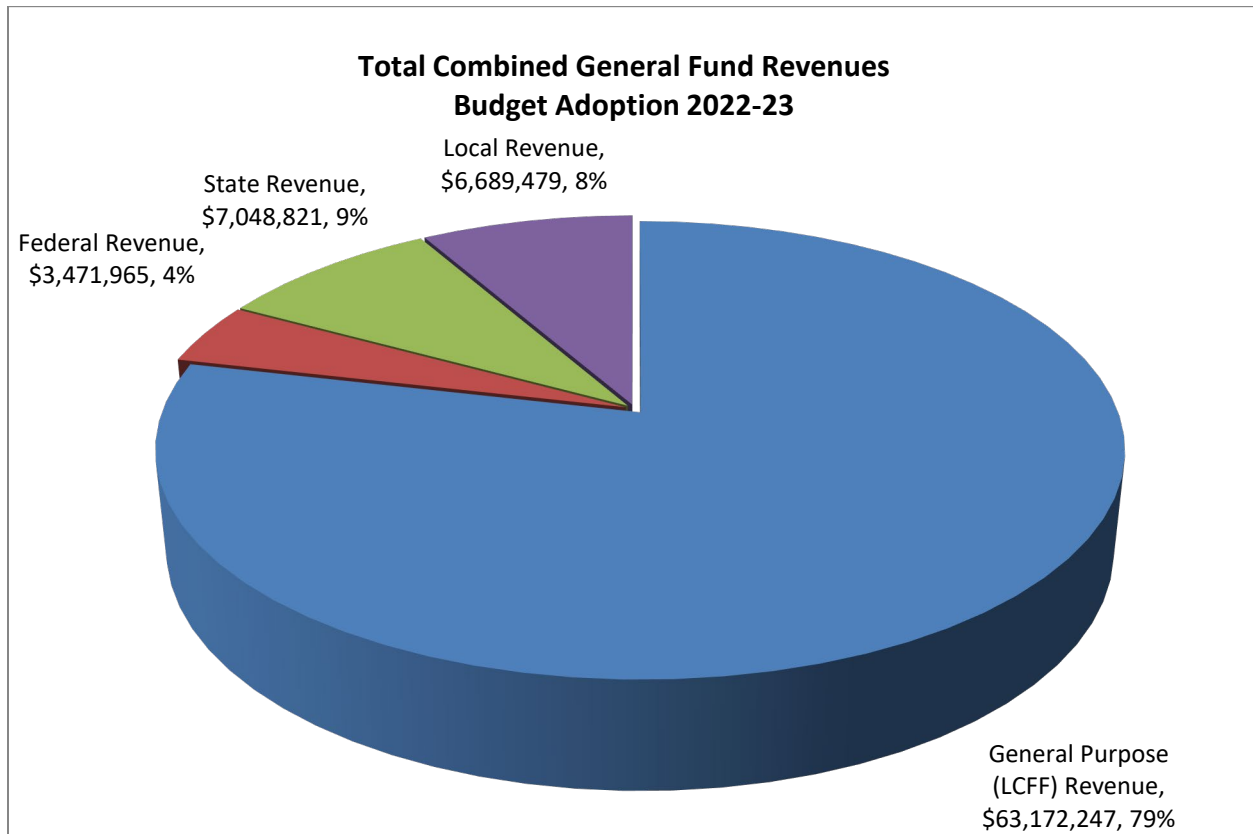
LCFF Revenues

LCFF revenue is based on the most recent FCMAT LCFF Calculator. ADA is multiplied by the Grade Level Base Grant specific to that grade level (see chart, below). For Supplemental Grant funds, the unduplicated count percentage is multiplied by ADA at each grade level and then by 20% of the base grant for that grade level. These calculations establish the LCFF funding entitlement.

With the 6.56% funded COLA and the 3.29% augmentation the LCFF base grants per grade span used to calculate the target did increase significantly over 2021-22. The following ADA estimates include regular, nonpublic school and county program ADA.

Grade Span	Grade Level Base Grants	Hold Harmless P-2 ADA (use 2019-20)
K-3	\$8,890	1,646.70
4-6	\$9,024	1,153.97
7-8	\$9,291	844.88
9-12	\$10,767	1,902.42
Total Funded ADA		5,547.97

Below is a pie chart showing the estimated revenues budget by major Object code for Budget Adoption.

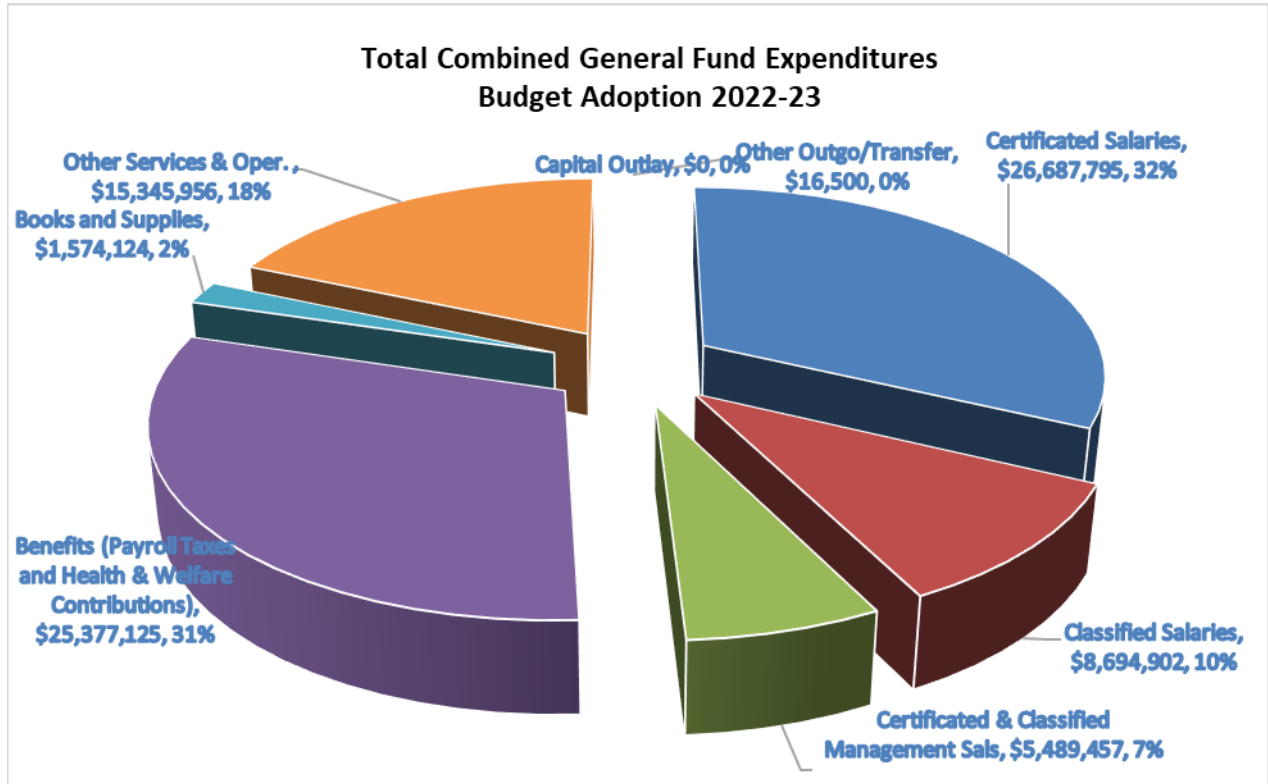


Operating Expenditure Components

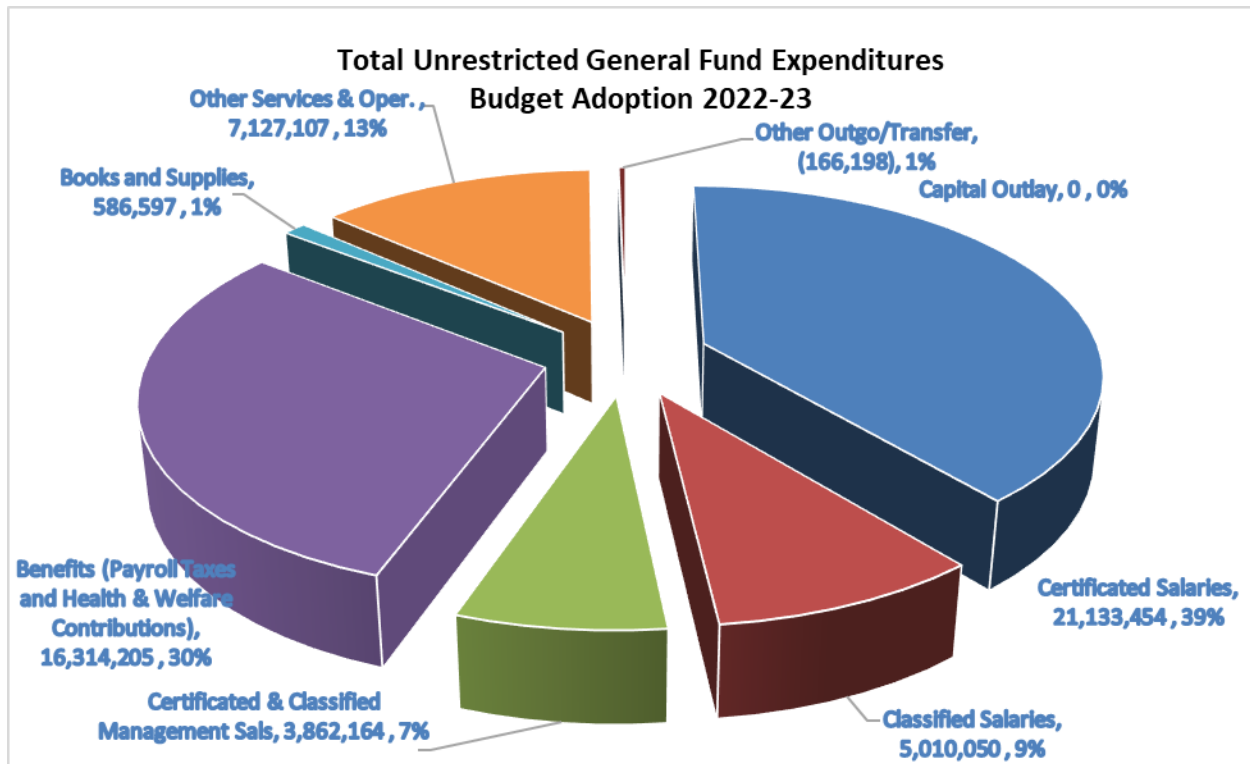
The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 86% of the District’s unrestricted budget, and approximately 80% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	21,133,454	\$26,687,795
Classified Salaries	5,010,050	\$8,694,902
Certificated & Classified Management Sals	3,862,164	\$5,489,457
Benefits (Payroll Taxes and Health & Welfare Contributions)	16,314,205	\$25,377,125
Books and Supplies	586,597	\$1,574,124
Other Services & Oper.	7,127,107	\$15,345,956
Capital Outlay	0	\$0
Other Outgo/Transfer	(166,198)	\$16,500
TOTAL	53,867,379	\$83,185,859

Below is a pie chart showing the estimated expenditure budget by Object for Budget Adoption



Below is a pie chart showing the estimated unrestricted expenditure budget by object code for Budget Adoption



Reserves:

The District is projected to meet the 3% reserve for economic uncertainty in 2022-23 and the two subsequent years.

We will continue to closely monitor information from the State and will revise our budget projections as current information becomes available throughout the year.

Special Funds

The following Special Funds are projected to have positive ending balances:

- Cafeteria Fund (FD 13)
- Special Reserve for Other Than Capital Outlay Projects (FD 17)
- Building Fund (Bond) (FD 21)
- Capital Facilities (Developer Fees) (FD 25)
- Special Reserve for Capital Outlay Projects (FD 40)

As we reported throughout the prior year the cafeteria fund does not have an ongoing structural operating deficit. Meals to all students regardless of economic status are being offered free of charge. The State and Federal Government are reimbursing the District for all meals served.

The Building Fund (Bond Fund): District voters passed two \$80 million bond authorizations under Proposition 39, one in 2014 and one in 2016. These funds can only be used for school facility projects and enable the District to continue implementation of the facilities master plan. Last year we completed projects for the Rancho Cotate High School Track & Field & Evergreen Elementary MU Building and the new scoreboard at Rancho Cotate Football Field.

Cash Flow

The District's cash flow projection reflects our best estimate of receipts and expenditures based on current information. As we do every year the District has arranged to borrow funds from the Sonoma County Treasury during 2022-23 to manage cash flow needs due to the timing of property tax receipts and other funds. We project the general fund will have a positive cash balance at June 30, 2023.

Summary

The District is projected to meet the 4% reserve level required by the board in 2022-23 and both subsequent years. However, we are projecting deficit spending in the general fund in two of those three years. While the 2022-23 budget does meet the minimum reserve levels and board recommended reserve levels (4%), the budget continues to be tight and the district must be mindful of future spending commitments. With increases in state funding the district must look for ways to increase the reserve level so we will be prepared for the next economic downturn. Areas of concern include future state funding from LCFF, enrollment trends, containing Special Education costs, continued impact of STRS/PERS increases, and on-going funding of future technology needs.

SECTION II.
CERTIFICATIONS

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:

Place: CRPUSD District
Office

Date: May 31, 2022

Adoption
Date: June 21, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Public Hearing:

Place: Rancho Cotate High School
TAG Building

Date: June 07, 2022

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: John Bartolome

Telephone: (707) 792-4705

Title: Chief Business
Official

E-mail: john_bartolome@crpusd.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	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) 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 21, 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
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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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:

Redwood Empire Schools Insurance Group (RESIG)
5760 Skyline Blvd, Windsor CA 95492

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

Signed

Date of Meeting: Jun 07, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	John Bartolome
Title:	Chief Business Official
Telephone:	707-792-4705
E-mail:	john_bartolome@crpusd.org

SECTION III.

GENERAL FUND – FORM 01

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	55,063,628.00	996,791.00	56,060,419.00	62,138,108.00	1,034,139.00	63,172,247.00	12.7%
2) Federal Revenue		8100-8299	168,191.00	8,602,164.00	8,770,355.00	53,066.00	3,418,899.00	3,471,965.00	-60.4%
3) Other State Revenue		8300-8599	1,156,981.00	9,523,739.00	10,680,720.00	1,184,574.00	5,864,247.00	7,048,821.00	-34.0%
4) Other Local Revenue		8600-8799	3,527,143.00	3,549,261.00	7,076,404.00	3,121,114.00	3,568,365.00	6,689,479.00	-5.5%
5) TOTAL, REVENUES			59,915,943.00	22,671,955.00	82,587,898.00	66,496,862.00	13,885,650.00	80,382,512.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,033,088.00	7,765,241.00	29,798,329.00	24,286,663.00	6,942,057.00	31,228,720.00	4.8%
2) Classified Salaries		2000-2999	4,910,651.00	4,445,600.00	9,356,251.00	5,719,005.00	3,924,429.00	9,643,434.00	3.1%
3) Employee Benefits		3000-3999	13,778,867.00	8,627,495.00	22,406,362.00	16,314,205.00	9,062,920.00	25,377,125.00	13.3%
4) Books and Supplies		4000-4999	584,174.00	3,640,289.00	4,224,463.00	586,597.00	987,527.00	1,574,124.00	-62.7%
5) Services and Other Operating Expenditures		5000-5999	7,004,942.00	9,308,343.00	16,313,285.00	7,127,107.00	8,218,849.00	15,345,956.00	-5.9%
6) Capital Outlay		6000-6999	0.00	248,575.00	248,575.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(269,649.00)	269,649.00	0.00	(182,698.00)	182,698.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,058,573.00	34,305,192.00	82,363,765.00	53,867,379.00	29,318,480.00	83,185,859.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,857,370.00	(11,633,237.00)	224,133.00	12,629,483.00	(15,432,830.00)	(2,803,347.00)	-1,350.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	539,382.00	700,000.00	1,239,382.00	77.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,556,532.00)	11,556,532.00	0.00	(14,281,442.00)	14,281,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,556,532.00)	12,256,532.00	700,000.00	(13,742,060.00)	14,981,442.00	1,239,382.00	77.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,838.00	623,295.00	924,133.00	(1,112,577.00)	(451,388.00)	(1,563,965.00)	-269.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%

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)			3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%
2) Ending Balance, June 30 (E + F1e)			3,310,210.00	3,357,197.00	6,667,407.00	2,197,633.00	2,905,809.00	5,103,442.00	-23.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	7,391.00	0.00	7,391.00	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	3,357,197.00	3,357,197.00	0.00	2,905,809.00	2,905,809.00	-13.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,297,819.00	0.00	3,297,819.00	2,197,633.00	0.00	2,197,633.00	-33.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,389,954.35	(11,511,581.46)	8,878,372.89				
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	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(9,521.23)	0.00	(9,521.23)				
4) Due from Grantor Government		9290	0.00	2.18	2.18				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	7,491.00	0.00	7,491.00				
9) TOTAL, ASSETS			20,392,924.12	(11,511,579.28)	8,881,344.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	795,447.45	0.00	795,447.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	556,772.00	556,772.00				
6) TOTAL, LIABILITIES			795,447.45	556,772.00	1,352,219.45				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			19,597,476.67	(12,068,351.28)	7,529,125.39				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	24,857,601.00	0.00	24,857,601.00	32,662,076.00	0.00	32,662,076.00	31.4%
Education Protection Account State Aid - Current Year		8012	1,086,004.00	0.00	1,086,004.00	2,983,792.00	0.00	2,983,792.00	174.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	170,728.00	0.00	170,728.00	170,728.00	0.00	170,728.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,172,039.00	0.00	23,172,039.00	22,914,010.00	0.00	22,914,010.00	-1.1%
Unsecured Roll Taxes		8042	975,868.00	0.00	975,868.00	975,868.00	0.00	975,868.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	818,220.00	0.00	818,220.00	818,220.00	0.00	818,220.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	3,286,838.00	0.00	3,286,838.00	3,286,838.00	0.00	3,286,838.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,566,769.00	0.00	2,566,769.00	256,000.00	0.00	256,000.00	-90.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			56,934,067.00	0.00	56,934,067.00	64,067,532.00	0.00	64,067,532.00	12.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,870,439.00)	0.00	(1,870,439.00)	(1,929,424.00)	0.00	(1,929,424.00)	3.2%
Property Taxes Transfers		8097	0.00	996,791.00	996,791.00	0.00	1,034,139.00	1,034,139.00	3.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			55,063,628.00	996,791.00	56,060,419.00	62,138,108.00	1,034,139.00	63,172,247.00	12.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,112,355.00	1,112,355.00	0.00	1,185,325.00	1,185,325.00	6.6%
Special Education Discretionary Grants		8182	0.00	171,040.00	171,040.00	0.00	174,083.00	174,083.00	1.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,406,037.00	1,406,037.00		727,975.00	727,975.00	-48.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		133,355.00	133,355.00		109,322.00	109,322.00	-18.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		297,280.00	297,280.00		187,351.00	187,351.00	-37.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		48,053.00	48,053.00		46,528.00	46,528.00	-3.2%
Career and Technical Education	3500-3599	8290		30,755.00	30,755.00		30,755.00	30,755.00	0.0%
All Other Federal Revenue	All Other	8290	168,191.00	5,403,289.00	5,571,480.00	53,066.00	957,560.00	1,010,626.00	-81.9%
TOTAL, FEDERAL REVENUE			168,191.00	8,602,164.00	8,770,355.00	53,066.00	3,418,899.00	3,471,965.00	-60.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	43,509.00	43,509.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	230,482.00	0.00	230,482.00	245,602.00	0.00	245,602.00	6.6%
Lottery - Unrestricted and Instructional Materials		8560	907,499.00	360,700.00	1,268,199.00	919,972.00	366,860.00	1,286,832.00	1.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		325,397.00	325,397.00		305,224.00	305,224.00	-6.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	19,000.00	8,794,133.00	8,813,133.00	19,000.00	5,192,163.00	5,211,163.00	-40.9%

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)	
TOTAL, OTHER STATE REVENUE			1,156,981.00	9,523,739.00	10,680,720.00	1,184,574.00	5,864,247.00	7,048,821.00	-34.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,323,492.00	0.00	1,323,492.00	1,323,492.00	0.00	1,323,492.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	261,785.00	0.00	261,785.00	260,000.00	0.00	260,000.00	-0.7%
Interest		8660	36,000.00	0.00	36,000.00	40,000.00	0.00	40,000.00	11.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	24,000.00	0.00	24,000.00	30,000.00	0.00	30,000.00	25.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Local Revenue		8699	1,881,866.00	200,469.00	2,082,335.00	1,467,622.00	23,246.00	1,490,868.00	-28.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,348,792.00	3,348,792.00		3,545,119.00	3,545,119.00	5.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,527,143.00	3,549,261.00	7,076,404.00	3,121,114.00	3,568,365.00	6,689,479.00	-5.5%
TOTAL, REVENUES			59,915,943.00	22,671,955.00	82,587,898.00	66,496,862.00	13,885,650.00	80,382,512.00	-2.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,109,538.00	4,746,420.00	21,855,958.00	19,107,270.00	3,840,855.00	22,948,125.00	5.0%
Certificated Pupil Support Salaries		1200	1,804,540.00	501,687.00	2,306,227.00	1,954,733.00	567,020.00	2,521,753.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,042,426.00	1,547,531.00	4,589,957.00	3,153,209.00	1,387,716.00	4,540,925.00	-1.1%
Other Certificated Salaries		1900	76,584.00	969,603.00	1,046,187.00	71,451.00	1,146,466.00	1,217,917.00	16.4%
TOTAL, CERTIFICATED SALARIES			22,033,088.00	7,765,241.00	29,798,329.00	24,286,663.00	6,942,057.00	31,228,720.00	4.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,882.00	2,676,851.00	2,682,733.00	298,350.00	2,428,242.00	2,726,592.00	1.6%
Classified Support Salaries		2200	1,584,482.00	863,257.00	2,447,739.00	1,849,038.00	582,954.00	2,431,992.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	664,258.00	185,427.00	849,685.00	708,955.00	239,577.00	948,532.00	11.6%
Clerical, Technical and Office Salaries		2400	2,145,775.00	634,344.00	2,780,119.00	2,261,995.00	640,443.00	2,902,438.00	4.4%
Other Classified Salaries		2900	510,254.00	85,721.00	595,975.00	600,667.00	33,213.00	633,880.00	6.4%
TOTAL, CLASSIFIED SALARIES			4,910,651.00	4,445,600.00	9,356,251.00	5,719,005.00	3,924,429.00	9,643,434.00	3.1%
EMPLOYEE BENEFITS									

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)	
STRS		3101-3102	3,640,402.00	3,704,550.00	7,344,952.00	4,570,761.00	3,852,609.00	8,423,370.00	14.7%
PERS		3201-3202	1,019,343.00	779,596.00	1,798,939.00	1,331,329.00	974,798.00	2,306,127.00	28.2%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	677,042.00	433,208.00	1,110,250.00	775,752.00	385,018.00	1,160,770.00	4.6%
Unemployment Insurance		3401-3402	7,314,985.00	3,339,705.00	10,654,690.00	8,380,846.00	3,635,710.00	12,016,556.00	12.8%
Workers' Compensation		3501-3502	41,368.00	143,318.00	184,686.00	144,758.00	52,642.00	197,400.00	6.9%
OPEB, Allocated		3601-3602	501,164.00	227,118.00	728,282.00	454,819.00	162,143.00	616,962.00	-15.3%
OPEB, Active Employees		3701-3702	584,563.00	0.00	584,563.00	655,940.00	0.00	655,940.00	12.2%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,778,867.00	8,627,495.00	22,406,362.00	16,314,205.00	9,062,920.00	25,377,125.00	13.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,551,083.00	1,551,083.00	0.00	112,645.00	112,645.00	-92.7%
Books and Other Reference Materials		4200	4,195.00	158,065.00	162,260.00	4,195.00	18,239.00	22,434.00	-86.2%
Materials and Supplies		4300	545,397.00	1,637,763.00	2,183,160.00	542,244.00	824,159.00	1,366,403.00	-37.4%
Noncapitalized Equipment		4400	34,582.00	293,378.00	327,960.00	40,158.00	32,484.00	72,642.00	-77.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			584,174.00	3,640,289.00	4,224,463.00	586,597.00	987,527.00	1,574,124.00	-62.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,283,947.00	4,283,947.00	0.00	3,821,830.00	3,821,830.00	-10.8%
Travel and Conferences		5200	76,350.00	105,137.00	181,487.00	78,251.00	25,971.00	104,222.00	-42.6%
Dues and Memberships		5300	39,072.00	29,300.00	68,372.00	39,042.00	715.00	39,757.00	-41.9%
Insurance		5400 - 5450	1,075,939.00	5,000.00	1,080,939.00	1,129,939.00	6,000.00	1,135,939.00	5.1%
Operations and Housekeeping Services		5500	2,036,904.00	19,644.00	2,056,548.00	2,114,077.00	19,644.00	2,133,721.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,432.00	369,263.00	573,695.00	206,277.00	323,778.00	530,055.00	-7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(55,000.00)	0.00	(55,000.00)	(30,000.00)	0.00	(30,000.00)	-45.5%
Professional/Consulting Services and Operating Expenditures		5800	3,333,094.00	4,380,512.00	7,713,606.00	3,295,540.00	4,017,789.00	7,313,329.00	-5.2%
Communications		5900	294,151.00	115,540.00	409,691.00	293,981.00	3,122.00	297,103.00	-27.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,004,942.00	9,308,343.00	16,313,285.00	7,127,107.00	8,218,849.00	15,345,956.00	-5.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	248,575.00	248,575.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	248,575.00	248,575.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(269,649.00)	269,649.00	0.00	(182,698.00)	182,698.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(269,649.00)	269,649.00	0.00	(182,698.00)	182,698.00	0.00	0.0%
TOTAL, EXPENDITURES			48,058,573.00	34,305,192.00	82,363,765.00	53,867,379.00	29,318,480.00	83,185,859.00	1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	539,382.00	0.00	539,382.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	700,000.00	700,000.00	539,382.00	700,000.00	1,239,382.00	77.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,556,532.00)	11,556,532.00	0.00	(14,281,442.00)	14,281,442.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,556,532.00)	11,556,532.00	0.00	(14,281,442.00)	14,281,442.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,556,532.00)	12,256,532.00	700,000.00	(13,742,060.00)	14,981,442.00	1,239,382.00	77.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	55,063,628.00	996,791.00	56,060,419.00	62,138,108.00	1,034,139.00	63,172,247.00	12.7%
2) Federal Revenue		8100-8299	168,191.00	8,602,164.00	8,770,355.00	53,066.00	3,418,899.00	3,471,965.00	-60.4%
3) Other State Revenue		8300-8599	1,156,981.00	9,523,739.00	10,680,720.00	1,184,574.00	5,864,247.00	7,048,821.00	-34.0%
4) Other Local Revenue		8600-8799	3,527,143.00	3,549,261.00	7,076,404.00	3,121,114.00	3,568,365.00	6,689,479.00	-5.5%
5) TOTAL, REVENUES			59,915,943.00	22,671,955.00	82,587,898.00	66,496,862.00	13,885,650.00	80,382,512.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		26,897,534.00	24,859,467.00	51,757,001.00	31,130,801.00	21,136,419.00	52,267,220.00	1.0%
2) Instruction - Related Services	2000-2999		6,252,265.00	2,917,793.00	9,170,058.00	6,641,493.00	2,857,780.00	9,499,273.00	3.6%
3) Pupil Services	3000-3999		5,273,972.00	2,748,900.00	8,022,872.00	5,638,732.00	2,815,537.00	8,454,269.00	5.4%
4) Ancillary Services	4000-4999		315,592.00	68,738.00	384,330.00	317,055.00	0.00	317,055.00	-17.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,548,612.00	1,087,729.00	5,636,341.00	4,818,418.00	472,851.00	5,291,269.00	-6.1%
8) Plant Services	8000-8999		4,754,098.00	2,622,565.00	7,376,663.00	5,304,380.00	2,035,893.00	7,340,273.00	-0.5%
9) Other Outgo	9000-9999	Except 7600-7699	16,500.00	0.00	16,500.00	16,500.00	0.00	16,500.00	0.0%
10) TOTAL, EXPENDITURES			48,058,573.00	34,305,192.00	82,363,765.00	53,867,379.00	29,318,480.00	83,185,859.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,857,370.00	(11,633,237.00)	224,133.00	12,629,483.00	(15,432,830.00)	(2,803,347.00)	-1,350.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	700,000.00	700,000.00	539,382.00	700,000.00	1,239,382.00	77.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,556,532.00)	11,556,532.00	0.00	(14,281,442.00)	14,281,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,556,532.00)	12,256,532.00	700,000.00	(13,742,060.00)	14,981,442.00	1,239,382.00	77.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,838.00	623,295.00	924,133.00	(1,112,577.00)	(451,388.00)	(1,563,965.00)	-269.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,009,372.00	2,733,902.00	5,743,274.00	3,310,210.00	3,357,197.00	6,667,407.00	16.1%
2) Ending Balance, June 30 (E + F1e)			3,310,210.00	3,357,197.00	6,667,407.00	2,197,633.00	2,905,809.00	5,103,442.00	-23.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	7,391.00	0.00	7,391.00	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	3,357,197.00	3,357,197.00	0.00	2,905,809.00	2,905,809.00	-13.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,297,819.00	0.00	3,297,819.00	2,197,633.00	0.00	2,197,633.00	-33.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	778,652.00	615,019.00
6266	Educator Effectiveness, FY 2021-22	984,437.00	984,437.00
6300	Lottery: Instructional Materials	217,458.00	217,458.00
6537	Special Ed: Learning Recovery Support	2.00	2.00
6547	Special Education Early Intervention Preschool Grant	231,776.00	57,944.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	22,000.00	22,000.00
7029	Child Nutrition: Food Service Staff Training Funds	18,509.00	18,509.00
7311	Classified School Employee Professional Development Block Grant	23,971.00	23,971.00
7425	Expanded Learning Opportunities (ELO) Grant	395,608.00	395,608.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	154,361.00	154,361.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	101,666.00	101,666.00
9010	Other Restricted Local	428,757.00	314,834.00
Total, Restricted Balance		3,357,197.00	2,905,809.00

SECTION IV.

OTHER FUNDS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,759,941.00	1,892,610.00	7.5%
3) Other State Revenue		8300-8599	126,673.00	140,000.00	10.5%
4) Other Local Revenue		8600-8799	81,981.00	58,746.00	-28.3%
5) TOTAL, REVENUES			1,968,595.00	2,091,356.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	670,544.00	793,789.00	18.4%
3) Employee Benefits		3000-3999	291,568.00	409,726.00	40.5%
4) Books and Supplies		4000-4999	23,500.00	23,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	967,272.00	974,272.00	0.7%
6) Capital Outlay		6000-6999	15,069.00	15,069.00	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			1,967,953.00	2,216,356.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			642.00	(125,000.00)	-19,570.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			642.00	(125,000.00)	-19,570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,981.00	125,623.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,981.00	125,623.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,981.00	125,623.00	0.5%
2) Ending Balance, June 30 (E + F1e)			125,623.00	623.00	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,576.53	623.00	-99.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	215,553.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			248,600.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			248,600.12		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,759,941.00	1,892,610.00	7.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,759,941.00	1,892,610.00	7.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	126,673.00	140,000.00	10.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			126,673.00	140,000.00	10.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	157.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,945.00	1,500.00	-22.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	78,969.00	56,746.00	-28.1%
Other Local Revenue					
All Other Local Revenue		8699	910.00	500.00	-45.1%
TOTAL, OTHER LOCAL REVENUE			81,981.00	58,746.00	-28.3%
TOTAL, REVENUES			1,968,595.00	2,091,356.00	6.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	535,100.00	652,988.00	22.0%
Classified Supervisors' and Administrators' Salaries		2300	86,840.00	91,977.00	5.9%
Clerical, Technical and Office Salaries		2400	48,604.00	48,824.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			670,544.00	793,789.00	18.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	82,726.00	119,152.00	44.0%
OASDI/Medicare/Alternative		3301-3302	49,411.00	58,618.00	18.6%
Health and Welfare Benefits		3401-3402	143,876.00	216,020.00	50.1%
Unemployment Insurance		3501-3502	3,017.00	3,832.00	27.0%
Workers' Compensation		3601-3602	12,538.00	12,104.00	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			291,568.00	409,726.00	40.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,000.00	23,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	500.00	500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,500.00	23,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	870,224.00	870,224.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,498.00	46,498.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,100.00	53,100.00	15.2%
Communications		5900	1,800.00	1,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			967,272.00	974,272.00	0.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	15,069.00	15,069.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,069.00	15,069.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,967,953.00	2,216,356.00	12.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,759,941.00	1,892,610.00	7.5%
3) Other State Revenue		8300-8599	126,673.00	140,000.00	10.5%
4) Other Local Revenue		8600-8799	81,981.00	58,746.00	-28.3%
5) TOTAL, REVENUES			1,968,595.00	2,091,356.00	6.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,966,953.00	2,215,356.00	12.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,000.00	1,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,967,953.00	2,216,356.00	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			642.00	(125,000.00)	-19,570.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			642.00	(125,000.00)	-19,570.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	124,981.00	125,623.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			124,981.00	125,623.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			124,981.00	125,623.00	0.5%
2) Ending Balance, June 30 (E + F1e)			125,623.00	623.00	-99.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	92,576.53	623.00	-99.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	92,576.53	623.00
Total, Restricted Balance		92,576.53	623.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,000.00	15,000.00	-72.2%
5) TOTAL, REVENUES			54,000.00	15,000.00	-72.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,000.00	15,000.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	539,382.00	New
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	(539,382.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,000.00	(524,382.00)	-1,071.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,613.00	2,850,613.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,613.00	2,850,613.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,613.00	2,850,613.00	1.9%
2) Ending Balance, June 30 (E + F1e)			2,850,613.00	2,326,231.00	-18.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	2,850,613.00	2,326,231.00	-18.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,803,391.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,803,391.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,803,391.05		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	54,000.00	15,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,000.00	15,000.00	-72.2%
TOTAL, REVENUES			54,000.00	15,000.00	-72.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	539,382.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	539,382.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(539,382.00)	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,000.00	15,000.00	-72.2%
5) TOTAL, REVENUES			54,000.00	15,000.00	-72.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,000.00	15,000.00	-72.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	539,382.00	New
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	(539,382.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54,000.00	(524,382.00)	-1,071.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,796,613.00	2,850,613.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,796,613.00	2,850,613.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,796,613.00	2,850,613.00	1.9%
2) Ending Balance, June 30 (E + F1e)			2,850,613.00	2,326,231.00	-18.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,850,613.00	2,326,231.00	-18.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,098.00	80,518.00	5.8%
3) Employee Benefits		3000-3999	35,655.00	39,088.00	9.6%
4) Books and Supplies		4000-4999	882,157.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	890,068.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,409,919.00	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			8,293,897.00	119,606.00	-98.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,233,897.00)	(59,606.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,233,897.00)	(59,606.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,256,028.00	4,022,131.00	-67.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,256,028.00	4,022,131.00	-67.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,256,028.00	4,022,131.00	-67.2%
2) Ending Balance, June 30 (E + F1e)			4,022,131.00	3,962,525.00	-1.5%
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	4,022,131.00	3,962,525.00	-1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,201,385.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,201,385.75		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	890,881.94		
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			890,881.94		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,310,503.81		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	76,098.00	80,518.00	5.8%
TOTAL, CLASSIFIED SALARIES			76,098.00	80,518.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,434.00	20,427.00	17.2%
OASDI/Medicare/Alternative		3301-3302	5,526.00	5,690.00	3.0%
Health and Welfare Benefits		3401-3402	10,916.00	11,380.00	4.3%
Unemployment Insurance		3501-3502	364.00	391.00	7.4%
Workers' Compensation		3601-3602	1,415.00	1,200.00	-15.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,655.00	39,088.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,252.00	0.00	-100.0%
Noncapitalized Equipment		4400	754,905.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			882,157.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	568,318.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	321,750.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			890,068.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	10,965.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,398,954.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,409,919.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,293,897.00	119,606.00	-98.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,293,897.00	119,606.00	-98.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,293,897.00	119,606.00	-98.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(8,233,897.00)	(59,606.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(8,233,897.00)	(59,606.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,256,028.00	4,022,131.00	-67.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,256,028.00	4,022,131.00	-67.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,256,028.00	4,022,131.00	-67.2%
2) Ending Balance, June 30 (E + F1e)			4,022,131.00	3,962,525.00	-1.5%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,022,131.00	3,962,525.00	-1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,417,399.00	1,015,000.00	-28.4%
5) TOTAL, REVENUES			1,417,399.00	1,015,000.00	-28.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	82,500.00	57,500.00	-30.3%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	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			1,082,500.00	1,057,500.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			334,899.00	(42,500.00)	-112.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,899.00	(42,500.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,394,421.00	2,729,320.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,394,421.00	2,729,320.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,394,421.00	2,729,320.00	14.0%
2) Ending Balance, June 30 (E + F1e)			2,729,320.00	2,686,820.00	-1.6%
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	2,729,320.00	2,686,820.00	-1.6%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,263,386.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,263,386.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,263,386.91		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	10,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,357,399.00	1,005,000.00	-26.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,417,399.00	1,015,000.00	-28.4%
TOTAL, REVENUES			1,417,399.00	1,015,000.00	-28.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,000.00	30,000.00	-45.5%
Professional/Consulting Services and Operating Expenditures		5800	27,500.00	27,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,500.00	57,500.00	-30.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,082,500.00	1,057,500.00	-2.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,417,399.00	1,015,000.00	-28.4%
5) TOTAL, REVENUES			1,417,399.00	1,015,000.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		82,500.00	57,500.00	-30.3%
8) Plant Services	8000-8999		1,000,000.00	1,000,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,082,500.00	1,057,500.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			334,899.00	(42,500.00)	-112.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			334,899.00	(42,500.00)	-112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,394,421.00	2,729,320.00	14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,394,421.00	2,729,320.00	14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,394,421.00	2,729,320.00	14.0%
2) Ending Balance, June 30 (E + F1e)			2,729,320.00	2,686,820.00	-1.6%
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	2,729,320.00	2,686,820.00	-1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	2,729,320.00	2,686,820.00
Total, Restricted Balance		2,729,320.00	2,686,820.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	761,122.00	761,122.00	0.0%
5) TOTAL, REVENUES			761,122.00	761,122.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			761,122.00	761,122.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	700,000.00	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			(700,000.00)	(700,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,122.00	61,122.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,518.00	1,319,640.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,518.00	1,319,640.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,518.00	1,319,640.00	4.9%
2) Ending Balance, June 30 (E + F1e)			1,319,640.00	1,380,762.00	4.6%
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	1,319,640.00	1,380,762.00	4.6%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,322,345.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,322,345.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,322,345.54		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	700,000.00	700,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,900.00	1,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	59,222.00	59,222.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			761,122.00	761,122.00	0.0%
TOTAL, REVENUES			761,122.00	761,122.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	700,000.00	700,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	700,000.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(700,000.00)	(700,000.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	761,122.00	761,122.00	0.0%
5) TOTAL, REVENUES			761,122.00	761,122.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			761,122.00	761,122.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	700,000.00	700,000.00	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			(700,000.00)	(700,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			61,122.00	61,122.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,258,518.00	1,319,640.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,258,518.00	1,319,640.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,258,518.00	1,319,640.00	4.9%
2) Ending Balance, June 30 (E + F1e)			1,319,640.00	1,380,762.00	4.6%
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	1,319,640.00	1,380,762.00	4.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	1,319,640.00	1,380,762.00
Total, Restricted Balance		1,319,640.00	1,380,762.00

SECTION V.
OTHER FORMS

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
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,184.20	5,184.20	5,403.77	5,484.36	5,484.36	5,484.36
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,184.20	5,184.20	5,403.77	5,484.36	5,484.36	5,484.36
5. District Funded County Program ADA						
a. County Community Schools	2.00	2.00	2.00	2.00	2.00	2.00
b. Special Education-Special Day Class	22.91	22.91	22.91	22.91	22.91	22.91
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.73	1.73	1.73	1.73	1.73	1.73
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	26.64	26.64	26.64	26.64	26.64	26.64

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)	5,210.84	5,210.84	5,430.41	5,511.00	5,511.00	5,511.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cotati-Rohnert Park Unified School District
 Analysis of Enrollment and Average Daily Attendance
 Adopted 2022-2023

Different items in the state forms use different ADA and enrollment statistics. In addition, over time the state has modified the forms so that the extracted data is not always comparable. This spreadsheet reviews these items in an effort to reduce confusion.

Enrollment	District	Less: ETK	CBEDS	County Programs	Total Funded Enrollment
<u>Historic Actuals</u>					
2019-20	5,683	16	5,667	26	5,693
2020-21	5,717	14	5,703	25	5,728
2021-22	5,954	16	5,740	29	5,769
<u>Projections</u>					
2022-23	5,933		5,933	29	5,962
2023-24	5,933		5,933	29	5,962
2024-25	5,933		5,933	29	5,962

Average Daily Attendance (ADA)	District	County Programs	Total
<u>Historic Actuals</u>			
2019-20	5,403.77	24.69	5,428.46
2020-21	5,403.77	24.69	5,428.46
2021-22	5,184.20	32.60	5,216.80
<u>Projections</u>			
2019-20	5,414.00	25.34	5,439.34
2020-21	5,389.82	25.34	5,415.16
2021-22	5,370.68	25.34	5,396.02

ADA to Enrollment	District ADA	District Enrollment	Ratio
<u>Historic Actuals</u>			
2019-20	5,404	5,667	95.4%
2020-21	5,404	5,667	95.4%
2021-22	5,184	5,983	86.6%
Historical Average Ratio Allowance			92.5%
District's ADA to Enrollment Standard		A	93.0%

Key:

- A. Criterion 3A
- B. Criteria 2A and 3B
- C. LCFF Calculator
- D. LCFF Calculator and Criterion 3A
- E. P-2 ADA Certifications
- F. LCFF Calculator and Criterion 3B

Note: In 2019-20 the District is projected to be funded on prior year adjusted P-2 because that is greater than current year.

Total: Robert Park Unified (7388) - Adopted Budget				1/17/22				m7 316				m7 316				m7 316																		
LOCAL CONTROL FUNDING FORMULA - 2022-23 Proposed Budget Modeling Version																				2022-23					2023-24					2024-25				
LCFF ENTITLEMENT CALCULATION																				2022-23					2023-24					2024-25				
Calculation Factors	COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage					COLA & Augmentation					Base Grant Proration					Unduplicated Pupil Percentage								
	5.07%	0.00%	47.11%	###	###	9.85%	0.00%	46.58%	46.58%	5.38%	0.00%	45.68%	45.68%	4.02%	0.00%	45.81%	45.81%																	
ADA	Base	Grade Span	Supplemental	Concentration	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total												
Grades TK-3	1,603.89	\$ 8,093	\$ 842	\$ 842	\$ -	1,646.70	\$ 8,890	\$ 925	\$ 914	\$ -	\$ 17,668,047	1,646.70	\$ 9,368	\$ 974	\$ 945	\$ -	\$ 18,586,047	1,646.70	\$ 9,745	\$ 1,013	\$ 986	\$ -	\$ 19,338,265											
Grades 4-6	1,190.75	8,215	774	-	1,153.97	9,024	841	-	1,138.540	1,153.97	9,509	869	-	11,975,603	1,153.97	9,891	906	-	12,459,660															
Grades 7-8	849.13	8,458	797	-	844.88	9,291	866	-	851,066	844.88	9,791	895	-	9,027,970	844.88	10,185	933	-	9,393,503															
Grades 9-12	1,779.01	9,802	755	-	1,902.42	10,767	280	1,029	22,973,888	1,902.42	11,346	295	1,064	24,169,336	1,902.42	11,802	307	1,109	25,146,999															
Subtract Necessary Small School ADA and Funding																																		
Total Base, Supplemental, and Concentration Grant	\$47,382,091	\$ 1,804,123	\$ 4,634,325	\$ -		\$53,385,724	\$ 2,055,876	\$ 5,164,941	\$ -	\$ 60,606,541		\$56,256,464	\$ 2,165,099	\$ 5,337,393	\$ -	\$ 63,758,956	\$58,518,473	\$ 2,252,150	\$ 5,567,804	\$ -	\$ 66,338,427													
NSS Allowance																																		
TOTAL BASE	5,422.78	\$47,382,091	\$ 1,804,123	\$ 4,634,325	\$ -	5,547.97	\$53,385,724	\$ 2,055,876	\$ 5,164,941	\$ -	\$ 60,606,541	5,547.97	\$56,256,464	\$ 2,165,099	\$ 5,337,393	\$ -	\$ 63,758,956	5,547.97	\$58,518,473	\$ 2,252,150	\$ 5,567,804	\$ -	\$ 66,338,427											
ADD ONS:																																		
Targeted Instructional Improvement Block Grant										\$ 502,003						\$ 502,003							\$ 502,003											
Home-to-School Transportation										685,000						685,000							685,000											
Small School District Bus Replacement Program																																		
Transitional Kindergarten (LSD-23 form only)																																		
																							344,564											
																							363,102											
																							377,699											
ECONOMIC RECOVERY TARGET PAYMENT																																		
LCFF ENTITLEMENT										\$ 62,138,108						\$ 65,309,061							\$ 67,903,129											
STATE AID CALCULATION																																		
Miscellaneous Adjustments																																		
Adjusted LCFF Entitlement										62,138,108						65,309,061							67,903,129											
Local Revenue (including RDA)										(26,492,240)						(26,492,240)							(26,492,240)											
Gross State Aid										\$ 35,645,868						\$ 38,816,821							\$ 41,410,889											
MINIMUM STATE AID CALCULATION																																		
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2021-22 ADA	N/A			12-13 Rate	2022-23 ADA	N/A			12-13 Rate	2023-24 ADA	N/A			12-13 Rate	2024-25 ADA	N/A														
2012-13 NSS Allowance (deficit)			\$ 5,312.93	5,422.78				\$ 5,312.93	5,547.97				\$ 5,312.93	5,547.97				\$ 5,312.93	5,547.97				\$ 5,312.93											
Minimum State Aid Adjustments										\$ 29,475,976				\$ 29,475,976									\$ 29,475,976											
Less Current Year Property Taxes/In-Lieu																																		
Subtotal State Aid for Historical RL/Charter General BG										(26,492,240)				(26,492,240)									(26,492,240)											
Categorical funding from 2012-13 net of fair share reduction										2,983,736				2,983,736									2,983,736											
Charter School Categorical Block Grant adjusted for ADA										5,870,127				5,870,127									5,870,127											
Minimum State Aid Guarantee Before Proration Factor										8,853,863				8,853,863									8,853,863											
Proration Factor										0.00%				0.00%									0.00%											
Minimum State Aid Guarantee										\$ 8,853,863				\$ 8,853,863									\$ 8,853,863											
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																		
LCFF Entitlement										-				-									-											
Minimum State Aid plus Property Taxes including RDA										-				-									-											
Offset										-				-									-											
Minimum State Aid Prior to Offset										-				-									-											
Total Minimum State Aid with Offset										-				-									-											
GROSS STATE AID										\$ 35,645,868				\$ 38,816,821									\$ 41,410,889											
ADDITIONAL STATE AID										\$ -				\$ -									\$ -											
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 62,138,108				\$ 65,309,061									\$ 67,903,129											
Change Over Prior Year			4.74%	2,489,405				12.96%	7,130,566				5.10%	3,170,953						3.97%	2,594,068													
LCFF Entitlement Per ADA										11,200													12,239											
Per ADA Change Over Prior Year			4.85%	469				10.41%	1,056				5.11%	572						3.97%	467													
Basic Aid Status (school districts only)																																		
LCFF SOURCES INCLUDING EXCESS TAXES																																		
State Aid			14.08%	Increase	3,234,058			24.68%	Increase	6,465,438			9.71%	Increase	3,170,953					7.24%	Increase	2,594,068												
Education Protection Account										\$ 32,662,076													\$ 38,427,097											
Property Taxes Net of In-Lieu Transfers										2,983,792													2,983,792											
Charter In-Lieu Taxes			-6.70%	(1,906,809)				-0.27%	(70,816)														26,492,240											
Charter In-Lieu Taxes			0.00%	-				0.00%	-														-											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			2.53%	1,327,249				11.62%	6,394,622				5.10%	3,170,953						3.97%	2,594,068		\$ 67,903,129											

Cotati-Rohnert Park Unified (73882) - Adopted Budget		7/1/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	9.85%	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%	
LCFF Entitlement					
Base Grant	\$47,382,091	\$53,385,724	\$56,256,464	\$58,518,473	
Grade Span Adjustment	1,804,123	2,055,876	2,165,099	2,252,150	
Supplemental Grant	4,634,325	5,164,941	5,337,393	5,567,804	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003	502,003	
Add-ons: Home-to-School Transportation	685,000	685,000	685,000	685,000	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	344,564	363,102	377,699	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$55,007,542	\$62,138,108	\$65,309,061	\$67,903,129	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	55,007,542	62,138,108	65,309,061	67,903,129	
LCFF Entitlement Per ADA	\$ 10,144	\$ 11,200	\$ 11,772	\$ 12,239	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 26,196,638	\$ 32,662,076	\$ 35,833,029	\$ 38,427,097	
EPA (for LCFF Calculation purposes)	\$ 2,247,848	\$ 2,983,792	\$ 2,983,792	\$ 2,983,792	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 28,421,664	\$ 28,421,664	\$ 28,421,664	\$ 28,421,664	
In-Lieu of Property Taxes (Object Code 8096)	(1,858,608)	(1,929,424)	(1,929,424)	(1,929,424)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 26,563,056</i>	<i>\$ 26,492,240</i>	<i>\$ 26,492,240</i>	<i>\$ 26,492,240</i>	
TOTAL FUNDING	55,007,542	62,138,108	65,309,061	67,903,129	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	55,007,542	62,138,108	65,309,061	67,903,129	
SUMMARY OF EPA					
% 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)	\$ 2,247,848	\$ 2,983,792	\$ 2,983,792	\$ 2,983,792	
EPA, Current Year (Object Code 8012)	\$ 2,247,849	\$ 2,983,792	\$ 2,983,792	\$ 2,983,792	
<i>(P-2 plus Current Year Accrual)</i>					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (1,082,441.00)	\$ -	\$ -	\$ -	
<i>(P-A less Prior Year Accrual)</i>					
Accrual (from Data Entry tab)	-	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 49,186,214	\$ 55,786,164	\$ 58,784,665	\$ 61,148,322	
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,634,325	\$ 5,164,941	\$ 5,337,393	\$ 5,567,804	
Percentage to Increase or Improve Services	9.42%	9.26%	9.08%	9.11%	

Cotati-Rohnert Park Unified (73882) - Adopted Budget		7/1/2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		5,954	5,904	5,904	5,904
COE Enrollment		29	29	29	29
Total Enrollment		5,983	5,933	5,933	5,933
Unduplicated Pupil Count		2,705	2,705	2,705	2,705
COE Unduplicated Pupil Count		13	13	13	13
Total Unduplicated Pupil Count		2,718	2,718	2,718	2,718
Rolling %, Supplemental Grant		47.1100%	46.5800%	45.6800%	45.8100%
Rolling %, Concentration Grant		47.1100%	46.5800%	45.6800%	45.8100%
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		1,599.99	1,549.54	1,641.28	1,641.28
Grades 4-6		1,183.67	1,098.29	1,145.40	1,145.40
Grades 7-8		845.34	798.04	831.46	831.46
Grades 9-12		1,734.87	1,725.18	1,853.07	1,853.07
LCFF Subtotal		5,363.87	5,171.05	5,471.21	5,471.21
NSS		-	-	-	-
Combined Subtotal		5,363.87	5,171.05	5,471.21	5,471.21
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			1,583.17	1,596.94	1,610.70
Grades 4-6			1,155.21	1,142.45	1,129.70
Grades 7-8			829.57	824.95	820.32
Grades 9-12			1,731.64	1,771.04	1,810.44
LCFF Subtotal			5,299.60	5,335.38	5,371.16
NSS			-	-	-
Combined Subtotal			5,299.60	5,335.38	5,371.16
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average					
		-	(13.15)	(13.15)	(13.15)
Current Year ADA					
Grades TK-3		1,549.54	1,641.28	1,641.28	1,641.28
Grades 4-6		1,098.29	1,145.40	1,145.40	1,145.40
Grades 7-8		805.98	839.40	839.40	839.40
Grades 9-12		1,730.39	1,858.28	1,858.28	1,858.28
LCFF Subtotal		5,184.20	5,484.36	5,484.36	5,484.36
NSS		-	-	-	-
Combined Subtotal		5,184.20	5,484.36	5,484.36	5,484.36
Change in LCFF ADA (excludes NSS ADA)		(179.67)	313.31	13.15	13.15
		Decline	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3		1,599.99	1,641.28	1,641.28	1,641.28
Grades 4-6		1,183.67	1,145.40	1,145.40	1,145.40
Grades 7-8		845.34	839.40	839.40	839.40
Grades 9-12		1,734.87	1,858.28	1,858.28	1,858.28
Subtotal		5,363.87	5,484.36	5,484.36	5,484.36
		<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
		<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3		3.90	5.42	5.42	5.42

Cotati-Rohnert Park Unified (73882) - Adopted Budget		7/1/2022			
	2021-22	2022-23	2023-24	2024-25	
Grades 4-6	7.08	8.57	8.57	8.57	
Grades 7-8	3.79	5.48	5.48	5.48	
Grades 9-12	44.14	44.14	44.14	44.14	
Subtotal	58.91	63.61	63.61	63.61	
ACTUAL ADA (Current Year Only)					
Grades TK-3	1,553.44	1,646.70	1,646.70	1,646.70	
Grades 4-6	1,105.37	1,153.97	1,153.97	1,153.97	
Grades 7-8	809.77	844.88	844.88	844.88	
Grades 9-12	1,774.53	1,902.42	1,902.42	1,902.42	
Total Actual ADA	5,243.11	5,547.97	5,547.97	5,547.97	
TOTAL FUNDED ADA					
Grades TK-3	1,603.89	1,646.70	1,646.70	1,646.70	
Grades 4-6	1,190.75	1,153.97	1,153.97	1,153.97	
Grades 7-8	849.13	844.88	844.88	844.88	
Grades 9-12	1,779.01	1,902.42	1,902.42	1,902.42	
Total	5,422.78	5,547.97	5,547.97	5,547.97	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>179.67</i>	<i>-</i>	<i>-</i>	<i>-</i>	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA	-	122.49	122.49	122.49	
Funded ADA		122.49	122.49	122.49	

Cotati-Rohnert Park Unified (73882) - Adopted Budget		7/1/2022			
		2021-22	2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,777	\$ 10,729	\$ 11,287	\$ 11,744
Grades 4-6	\$	8,989	\$ 9,865	\$ 10,378	\$ 10,797
Grades 7-8	\$	9,255	\$ 10,157	\$ 10,686	\$ 11,118
Grades 9-12	\$	11,005	\$ 12,076	\$ 12,705	\$ 13,218
Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 9,815	\$ 10,342	\$ 10,758
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	10,057	\$ 11,047	\$ 11,641	\$ 12,109
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 8,890	\$ 9,368	\$ 9,745
Grades 4-6	\$	8,215	\$ 9,024	\$ 9,509	\$ 9,891
Grades 7-8	\$	8,458	\$ 9,291	\$ 9,791	\$ 10,185
Grades 9-12	\$	9,802	\$ 10,767	\$ 11,346	\$ 11,802
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 925	\$ 974	\$ 1,013
Grades 9-12	\$	255	\$ 280	\$ 295	\$ 307
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 1,963	\$ 2,068	\$ 2,152
Grades 4-6	\$	1,643	\$ 1,805	\$ 1,902	\$ 1,978
Grades 7-8	\$	1,692	\$ 1,858	\$ 1,958	\$ 2,037
Grades 9-12	\$	2,011	\$ 2,209	\$ 2,328	\$ 2,422
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$	47.11% 842	\$ 46.58% 914	\$ 45.68% 945	\$ 45.81% 986
Grades 4-6	\$	774	\$ 841	\$ 869	\$ 906
Grades 7-8	\$	797	\$ 866	\$ 895	\$ 933
Grades 9-12	\$	948	\$ 1,029	\$ 1,064	\$ 1,109
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,380	\$ 6,722	\$ 6,993
Grades 4-6	\$	5,340	\$ 5,866	\$ 6,181	\$ 6,429
Grades 7-8	\$	5,498	\$ 6,039	\$ 6,364	\$ 6,620
Grades 9-12	\$	6,537	\$ 7,181	\$ 7,567	\$ 7,871
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$	0.0000% -	\$ 0.0000% -	\$ 0.0000% -	\$ 0.0000% -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

LCFF CALCULATOR		
73882	5 digit District code or 7 digit School code (from	LEA: Cotati-Rohnert Park Unified
NO	Is this calculation for a new charter school? (sel	Projection Title: Adopted Budget
District	Projection Type	Created by: Molly Koler
		Email: molly_koler@crpusd.org
7/1/2022	Projection Date	Phone:

	PY3	PY2	PY1	CY	CY1	CY2
Cotati-Rohnert Park Unified (73882)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25

(1) UNIVERSAL ASSUMPTIONS						
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	9.85%	5.38%	4.02%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	3.29%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (A	16.13801139%	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
EPA Entitlement as % of statewide adjusted Revenue Limit (P	16.08698870%	70.06785065%	49.17914663%	49.17914663%	49.17914663%	49.17914663%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year						

Cotati-Rohnert Park Unified (73882)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
NEW CHARTER SCHOOLS		New Charter School Name: <input style="width: 100%;" type="text"/>					
		Year that charter starts operation (select from drop down list): <input style="width: 100%;" type="text" value="2021-22"/>					
(a) TRANSFER OF IN-LIEU PROPERTY TAX		Note: Charter schools should contact sponsoring district(s) for In-lieu estimate					
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)							
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-				
A-1, A-2, A-3	Enrollment	-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-				
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-			
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location							
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, the district with the highest UPP should be used.							
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%			
	Unduplicated Pupil Percentage: Supplemental Gr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Gr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on:							
The calculator will determine the greater of current or prior year ADA for each year's funding calculation.							
	TK						
ADA used for Base, Supplemental and Concentration Grant Calculations:							
Enter P2 Data - Note: Charter School ADA is always funded on current year							
B-1	Grades TK-3	-	-	-			
B-2	Grades 4-6	-	-	-			
B-3	Grades 7-8	-	-	-			
B-4	Grades 9-12	-	-	-			
	SUBTOTAL ADA	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS							
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.							
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -			

Cotati-Rohnert Park Unified (73882)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF							
		YES	Is your district required to transfer in-lieu taxes to a charter school?				
		NO	Does your district have a necessary small school?				
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION							
Did your district meet the requirements of fundi		YES	YES	YES	YES	YES	YES
(b) PROPERTY TAXES							
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 26,122,882	\$ 27,456,199	\$ 28,165,664	\$ 28,165,664	\$ 28,165,664	\$ 28,165,664
B-5	Redevelopment Agency Local Revenue	\$ 4,691,620	\$ 2,831,309	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000
	Less In-Lieu Property Tax Transfer	\$ (1,714,010)	\$ (1,817,643)	\$ (1,858,608)	\$ (1,929,424)	\$ (1,929,424)	\$ (1,929,424)
	Total Local Revenue	\$ 29,100,492	\$ 28,469,865	\$ 26,563,056	\$ 26,492,240	\$ 26,492,240	\$ 26,492,240
(c) OTHER LCFF ADJUSTMENTS							
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative							
H-2	Miscellaneous Adjustments	\$ -	\$ (46,212)	\$ -			
J-5	Minimum State Aid Adjustments	\$ -	\$ (46,212)	\$ -			
(d) UNDUPLICATED PUPIL PERCENTAGE							
A-1.2 / A-3.2	District Enrollment (second prior year)	5,802	5,740				
A-1.1 / A-3.1	District Enrollment (first prior year)	5,740	5,661				
A-1 / A-3	District Enrollment	5,661	5,702	5,954	5,904	5,904	5,904
A-2.2 / A-4.2	COE Enrollment (second prior year)	31	26				
A-2.1 / A-4.1	COE Enrollment (first prior year)	26	25				
A-2 / A-4	COE Enrollment	25	23	29	29	29	29
	Total Enrollment	5,686	5,725	5,983	5,933	5,933	5,933
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2,885	2,832				
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	2,832	2,688				
B-1 / B-3	District Unduplicated Pupil Count	2,688	2,772	2,705	2,705	2,705	2,705
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	3	3				
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	3	8				
B-2 / B-4	COE Unduplicated Pupil Count	8	9	13	13	13	13
	Total Unduplicated Pupil Count	2,696	2,781	2,718	2,718	2,718	2,718
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	47.41%	48.58%	45.43%	45.81%	45.81%	45.81%
C-1	Unduplicated Pupil Percentage (%)	48.71%	48.39%	47.11%	46.58%	45.68%	45.81%

Cotati-Rohnert Park Unified (73882)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
(e) AVERAGE DAILY ATTENDANCE (ADA)							
ADA used for the Transitional Kindergarten Add-on: The calculator will determine the greater of current or prior year ADA for each year's funding calculation.							
	TK				122.49	122.49	122.49
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.							
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)							
B-1, D-6	Grades TK-3	1,599.99	1,599.99	1,549.54	1,641.28	1,641.28	1,641.28
B-2, D-7	Grades 4-6	1,183.67	1,183.67	1,098.29	1,145.40	1,145.40	1,145.40
B-3, D-8	Grades 7-8	845.34	845.34	805.98	839.40	839.40	839.40
B-4, D-9	Grades 9-12	1,734.87	1,734.87	1,730.39	1,858.28	1,858.28	1,858.28
	TOTAL CURRENT YEAR ADA	5,363.87	5,363.87	5,184.20	5,484.36	5,484.36	5,484.36
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)							
E-1, D-17	Grades TK-3	4.13	4.13	3.15	4.67	4.67	4.67
E-2, D-18	Grades 4-6	6.57	6.57	3.51	5.00	5.00	5.00
E-3, D-19	Grades 7-8	9.88	9.88	3.79	5.48	5.48	5.48
E-4, D-20	Grades 9-12	19.32	19.32	22.15	22.15	22.15	22.15
	TOTAL NPS-CDS (Annual)	39.90	39.90	32.60	37.30	37.30	37.30
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open							
	DISTRICT TOTAL	5,403.77	5,403.77	5,216.80	5,521.66	5,521.66	5,521.66
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)							
E-6, E-11	Grades TK-3	6.42	6.42	0.75	0.75	0.75	0.75
E-7, E-12	Grades 4-6	1.38	1.38	3.57	3.57	3.57	3.57
E-8, E-13	Grades 7-8	2.63	2.63	-	-	-	-
E-9, E-14	Grades 9-12	14.26	14.26	21.99	21.99	21.99	21.99
	COUNTY TOTAL	24.69	24.69	26.31	26.31	26.31	26.31
	RATIO: District ADA-to-Enrollment	95.46%	94.77%	87.62%	93.52%	93.52%	93.52%
	RATIO: County ADA-to-Enrollment	98.76%	107.35%	90.72%	90.72%	90.72%	90.72%
(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT							
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade sp							
ADA transfer: Student from District to Charter (cross fiscal year)							
A-6	Grades TK-3	-					
A-7	Grades 4-6	-					
A-8	Grades 7-8	7.94			7.94	7.94	7.94
A-9	Grades 9-12	6.04			6.04	6.04	6.04
		13.98	-	-	13.98	13.98	13.98
ADA transfer: Student from Charter to District (cross fiscal year)							
A-11	Grades TK-3	-					
A-12	Grades 4-6	-					
A-13	Grades 7-8	-					
A-14	Grades 9-12	0.83			0.83	0.83	0.83
		0.83	-	-	0.83	0.83	0.83
	Difference	(13.15)	-	-	(13.15)	(13.15)	(13.15)

SECTION VI.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2022-23 Adopted Budget Report

DISTRICT ASSUMPTIONS

The District used the School Services Dashboard 2022-23 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

Category:	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Statutory COLA	6.56%	5.38%	4.02%
Funded COLA	6.56%	5.38%	4.02%
Lottery- Unrestricted	\$163.00	\$163.00	\$163.00
Lottery-Restricted	\$ 65.00	\$ 65.00	\$ 65.00
CA Consumer Price Index	6.11%	3.14%	1.97%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2022-23	5,904	5,904	29	5,933
2023-24	5,904	5,904	29	5,933
2024-25	5,904	5,904	29	5,933

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count. Enrollment trends are difficult to project under the current Covid climate. The district is projecting flat enrollment for next year and beyond.

This District will be funded on the higher of prior (2021-22) P-2 ADA or current year ADA. CRPUSD is projecting to be funded on the 2022-23 P-2 ADA. As noted above the enrollment is projected to remain flat over the next two years. This includes nonpublic school (NPS), Extended School Year and County ADA.

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Projected P-2 ADA	5,522	5,522	5,522
County ADA (includes ESY)	<u>26</u>	<u>26</u>	<u>26</u>
Total ADA	<u>5,548</u>	<u>5,548</u>	<u>5,548</u>
Total Funded ADA	<u>5,548</u>	<u>5,548</u>	<u>5,548</u>

REVENUE:

LCFF Fung

The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced price meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2022-23	2023-24	2024-25
Projected Unduplicated Pupil %	46.58%	45.68%	45.81%

The unduplicated count is well below the 55% threshold for Concentration Grant Funds, so we do not project receipt of these funds in the foreseeable future.

Federal Revenue:

All Federal Revenue is based on 2022-23 estimated allocations. We account for ESSER II and III as we receive actual cash or as we budget to spend it as the timeline for the expenditure of these Federal Funds cross several fiscal years. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on prior year 2022-23 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), Educator Effectiveness, lottery funds, state special education funds, the Career Technical Education Incentive Grant, A-G Grants, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on 2022-23 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2025.

Local revenue includes \$1,236,000 in 2022-23 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contribution to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$700,000 each year.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 4% of general fund expenditures and other financing uses in 2022-23 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2022-23 is based on the following general fund FTEs:

Certificated (RPCEA)	321.18
Classified (CSEA)	85.11
Classified (SEIU)	93.38
Management & Confidential	<u>61.40</u>
Total	561.07

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups.

Benefits: We used the following mandatory benefit rates for 2022-23:

Medicare	1.45%
OASDI	6.20%
SUI	.50%
Workers' Comp	1.49%

Both CalSTRS and CalPERS rates will rise in the future. Please note the significant increase to both in 2022-2 and 2023-24. We have used the following announced rates in the Multi-Year Projections

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	25.20%	24.60%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2022-23 Governor's May Revision State Budget

The 2022-23 projection reflects the actual rates for the October 1, 2022 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 5% 2022-23. The projections include a 3% increase to health benefit premiums in 2023-24 and 2024-25. The projections reflect the 85% limit on the

District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are projected in 2022-23 and the two subsequent years in the general fund.

Other Outgo & Transfers Out: True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general

Summary: The District is projected to meet the 4% reserve level required by the board in 2022-23 and both subsequent years. However, we are projecting deficit spending in the general fund in two of those three years. While the 2022-23 budget does meet the minimum reserve levels and board recommended reserve levels (4%), the budget continues to be tight and the district must be mindful of future spending commitments.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	62,138,108.00	5.10%	65,309,061.00	3.97%	67,903,129.00
2. Federal Revenues	8100-8299	53,066.00	0.00%	53,066.00	0.00%	53,066.00
3. Other State Revenues	8300-8599	1,184,574.00	1.12%	1,197,787.00	0.87%	1,208,192.00
4. Other Local Revenues	8600-8799	3,121,114.00	0.00%	3,121,114.00	0.00%	3,121,114.00
5. Other Financing Sources						
a. Transfers In	8900-8929	539,382.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,281,442.00)	-8.74%	(13,032,559.00)	1.80%	(13,266,516.00)
6. Total (Sum lines A1 thru A5c)		52,754,802.00	7.38%	56,648,469.00	4.18%	59,018,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,286,663.00		25,905,015.00
b. Step & Column Adjustment				352,838.00		377,113.00
c. Cost-of-Living Adjustment				1,265,514.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,286,663.00	6.66%	25,905,015.00	1.46%	26,282,128.00
2. Classified Salaries						
a. Base Salaries				5,719,005.00		6,085,019.00
b. Step & Column Adjustment				79,800.00		85,290.00
c. Cost-of-Living Adjustment				286,214.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,719,005.00	6.40%	6,085,019.00	1.40%	6,170,309.00
3. Employee Benefits	3000-3999	16,314,205.00	5.13%	17,151,252.00	1.95%	17,486,528.00
4. Books and Supplies	4000-4999	586,597.00	2.28%	600,000.00	2.50%	615,000.00
5. Services and Other Operating Expenditures	5000-5999	7,127,107.00	2.00%	7,269,649.14	3.00%	7,487,739.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(182,698.00)	0.00%	(182,698.00)	0.00%	(182,698.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,867,379.00	5.53%	56,844,737.14	1.81%	57,875,506.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,112,577.00)		(196,268.14)		1,143,479.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,310,210.00		2,197,633.00		2,001,364.86
2. Ending Fund Balance (Sum lines C and D1)		2,197,633.00		2,001,364.86		3,144,843.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	2,197,633.00		2,001,364.86		3,144,843.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,197,633.00		2,001,364.86		3,144,843.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,197,633.00		2,001,364.86		3,144,843.86
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,326,231.00		2,279,009.00		2,279,009.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,523,864.00		4,280,373.86		5,423,852.86
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,034,139.00	5.38%	1,089,775.68	4.02%	1,133,584.66
2. Federal Revenues	8100-8299	3,418,899.00	0.00%	3,418,899.00	-24.62%	2,577,184.00
3. Other State Revenues	8300-8599	5,864,247.00	0.00%	5,864,247.00	-21.74%	4,589,103.00
4. Other Local Revenues	8600-8799	3,568,365.00	5.34%	3,759,092.00	4.02%	3,910,207.00
5. Other Financing Sources						
a. Transfers In	8900-8929	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,281,442.00	-8.74%	13,032,559.00	1.80%	13,266,516.00
6. Total (Sum lines A1 thru A5c)		28,867,092.00	-3.47%	27,864,572.68	-6.06%	26,176,594.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,942,057.00		7,413,067.00
b. Step & Column Adjustment				471,010.00		91,379.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(859,423.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,942,057.00	6.78%	7,413,067.00	-10.36%	6,645,023.00
2. Classified Salaries						
a. Base Salaries				3,924,429.00		4,184,648.00
b. Step & Column Adjustment				260,219.00		60,637.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(315,455.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,924,429.00	6.63%	4,184,648.00	-6.09%	3,929,830.00
3. Employee Benefits	3000-3999	9,062,920.00	3.96%	9,421,941.00	-1.15%	9,313,377.00
4. Books and Supplies	4000-4999	987,527.00	1.26%	1,000,000.00	-4.10%	959,000.00
5. Services and Other Operating Expenditures	5000-5999	8,218,849.00	-24.33%	6,218,849.00	-0.43%	6,192,393.00
6. Capital Outlay	6000-6999	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
8. Other Outgo - Transfers of Indirect Costs	7300-7399	182,698.00	0.00%	182,698.00	0.00%	182,698.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,318,480.00	-3.06%	28,421,203.00	-4.22%	27,222,321.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(451,388.00)		(556,630.32)		(1,045,726.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,357,197.00		2,905,809.00		2,349,178.68
2. Ending Fund Balance (Sum lines C and D1)		2,905,809.00		2,349,178.68		1,303,452.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,905,809.00		2,349,178.68		1,303,452.34
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,905,809.00		2,349,178.68		1,303,452.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
subtracting one-time COVID revenue from Federal and other State income and budgeted amounts that go along with those one-time revenues						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	63,172,247.00	5.11%	66,398,836.68	3.97%	69,036,713.66
2. Federal Revenues	8100-8299	3,471,965.00	0.00%	3,471,965.00	-24.24%	2,630,250.00
3. Other State Revenues	8300-8599	7,048,821.00	0.19%	7,062,034.00	-17.91%	5,797,295.00
4. Other Local Revenues	8600-8799	6,689,479.00	2.85%	6,880,206.00	2.20%	7,031,321.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,239,382.00	-43.52%	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		81,621,894.00	3.54%	84,513,041.68	0.81%	85,195,579.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,228,720.00		33,318,082.00
b. Step & Column Adjustment				823,848.00		468,492.00
c. Cost-of-Living Adjustment				1,265,514.00		0.00
d. Other Adjustments				0.00		(859,423.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,228,720.00	6.69%	33,318,082.00	-1.17%	32,927,151.00
2. Classified Salaries						
a. Base Salaries				9,643,434.00		10,269,667.00
b. Step & Column Adjustment				340,019.00		145,927.00
c. Cost-of-Living Adjustment				286,214.00		0.00
d. Other Adjustments				0.00		(315,455.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,643,434.00	6.49%	10,269,667.00	-1.65%	10,100,139.00
3. Employee Benefits	3000-3999	25,377,125.00	4.71%	26,573,193.00	0.85%	26,799,905.00
4. Books and Supplies	4000-4999	1,574,124.00	1.64%	1,600,000.00	-1.63%	1,574,000.00
5. Services and Other Operating Expenditures	5000-5999	15,345,956.00	-12.10%	13,488,498.14	1.42%	13,680,132.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	0.00%	16,500.00	0.00%	16,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,185,859.00	2.50%	85,265,940.14	-0.20%	85,097,827.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(1,563,965.00)		(752,898.46)		97,752.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,667,407.00		5,103,442.00		4,350,543.54
2. Ending Fund Balance (Sum lines C and D1)		5,103,442.00		4,350,543.54		4,448,296.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,905,809.00		2,349,178.68		1,303,452.34
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,197,633.00		2,001,364.86		3,144,843.86
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,103,442.00		4,350,543.54		4,448,296.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,197,633.00		2,001,364.86		3,144,843.86
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,326,231.00		2,279,009.00		2,279,009.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,523,864.00		4,280,373.86		5,423,852.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.44%		5.02%		6.37%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?</p> <p style="text-align: center;">Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		5,484.36		5,547.97		5,547.97
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		83,185,859.00		85,265,940.14		85,097,827.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		83,185,859.00		85,265,940.14		85,097,827.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		3.00%		3.00%		3.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		2,495,575.77		2,557,978.20		2,552,934.81
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		0.00		0.00		0.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		2,495,575.77		2,557,978.20		2,552,934.81
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

SECTION VII.

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			6,667,408.77	9,132,408.77	207,408.77	(1,447,591.23)	(6,307,591.23)	(10,212,591.23)	6,872,408.77	4,382,408.77
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,350,000.00	(600,000.00)	3,500,000.00	3,000,000.00	3,000,000.00	3,250,000.00	3,000,000.00	0.00
Property Taxes	8020-8079		0.00	35,000.00	95,000.00	40,000.00	50,000.00	19,200,000.00	100,000.00	100,000.00
Miscellaneous Funds	8080-8099		(141,000.00)	(385,000.00)	250,000.00	(180,000.00)	(140,000.00)	(140,000.00)	(140,000.00)	(140,000.00)
Federal Revenue	8100-8299		20,000.00	(830,000.00)	450,000.00	(70,000.00)	50,000.00	0.00	650,000.00	110,000.00
Other State Revenue	8300-8599		(10,000.00)	(95,000.00)	350,000.00	475,000.00	500,000.00	1,000,000.00	650,000.00	100,000.00
Other Local Revenue	8600-8799		600,000.00	(600,000.00)	1,000,000.00	600,000.00	375,000.00	1,300,000.00	600,000.00	120,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,819,000.00	(2,475,000.00)	5,645,000.00	3,865,000.00	3,835,000.00	24,610,000.00	4,860,000.00	290,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		100,000.00	2,900,000.00	3,000,000.00	3,000,000.00	3,000,000.00	3,100,000.00	3,000,000.00	3,000,000.00
Classified Salaries	2000-2999		500,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
Employee Benefits	3000-3999		850,000.00	2,150,000.00	2,150,000.00	2,250,000.00	2,250,000.00	2,250,000.00	2,250,000.00	2,250,000.00
Books and Supplies	4000-4999		4,000.00	100,000.00	200,000.00	175,000.00	190,000.00	375,000.00	100,000.00	100,000.00
Services	5000-5999		900,000.00	500,000.00	1,150,000.00	2,500,000.00	1,500,000.00	1,000,000.00	1,200,000.00	1,200,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,354,000.00	6,450,000.00	7,300,000.00	8,725,000.00	7,740,000.00	7,525,000.00	7,350,000.00	7,350,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1									
			July	August	September	October	November	December	January	February		
Stores	9320											
Prepaid Expenditures	9330											
Other Current Assets	9340											
Deferred Outflows of Resources	9490											
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable	9500-9599											
Due To Other Funds	9610											
Current Loans	9640											
Unearned Revenues	9650											
Deferred Inflows of Resources	9690											
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>												
Suspense Clearing	9910											
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			2,465,000.00	(8,925,000.00)	(1,655,000.00)	(4,860,000.00)	(3,905,000.00)	17,085,000.00	(2,490,000.00)	(7,060,000.00)		
F. ENDING CASH (A + E)			9,132,408.77	207,408.77	(1,447,591.23)	(6,307,591.23)	(10,212,591.23)	6,872,408.77	4,382,408.77	(2,677,591.23)		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS												

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			(2,677,591.23)	229,408.77	6,341,408.77	(1,301,591.23)				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,000,000.00	3,000,000.00		4,145,868.00	0.00		35,645,868.00	35,645,868.00
Property Taxes	8020-8079		80,000.00	8,500,000.00	0.00	221,664.00			28,421,664.00	28,421,664.00
Miscellaneous Funds	8080-8099		(250,000.00)	(138,000.00)	(138,000.00)	646,715.00			(895,285.00)	(895,285.00)
Federal Revenue	8100-8299		2,000.00	1,400,000.00	45,000.00	1,644,965.00			3,471,965.00	3,471,965.00
Other State Revenue	8300-8599		675,000.00	500,000.00	400,000.00	1,000,000.00	1,503,821.00		7,048,821.00	7,048,821.00
Other Local Revenue	8600-8799		650,000.00	500,000.00	400,000.00	1,144,479.00			6,689,479.00	6,689,479.00
Interfund Transfers In	8910-8929					1,239,382.00			1,239,382.00	1,239,382.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			10,157,000.00	13,762,000.00	707,000.00	10,043,073.00	1,503,821.00	0.00	81,621,894.00	81,621,894.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,000,000.00	3,000,000.00	3,000,000.00	1,128,720.00	0.00		31,228,720.00	31,228,720.00
Classified Salaries	2000-2999		800,000.00	800,000.00	1,000,000.00	943,434.00			9,643,434.00	9,643,434.00
Employee Benefits	3000-3999		2,250,000.00	2,250,000.00	2,250,000.00	2,227,125.00			25,377,125.00	25,377,125.00
Books and Supplies	4000-4999		100,000.00	100,000.00	100,000.00	30,124.00			1,574,124.00	1,574,124.00
Services	5000-5999		1,100,000.00	1,500,000.00	2,000,000.00	795,956.00			15,345,956.00	15,345,956.00
Capital Outlay	6000-6599								0.00	0.00
Other Outgo	7000-7499					16,500.00			16,500.00	16,500.00
Interfund Transfers Out	7600-7629								0.00	0.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			7,250,000.00	7,650,000.00	8,350,000.00	5,141,859.00	0.00	0.00	83,185,859.00	83,185,859.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			2,907,000.00	6,112,000.00	(7,643,000.00)	4,901,214.00	1,503,821.00	0.00	(1,563,965.00)	(1,563,965.00)
F. ENDING CASH (A + E)			229,408.77	6,341,408.77	(1,301,591.23)	3,599,622.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									5,103,443.77	

SECTION VIII.
CRITERIA & STANDARDS

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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):

5,484.36
District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	5,465	5,456	
	Charter School			
	Total ADA	5,465	5,456	0.2%
Second Prior Year (2020-21)	District Regular	5,395	5,404	
	Charter School			
	Total ADA	5,395	5,404	N/A
First Prior Year (2021-22)	District Regular	5,184	5,404	
	Charter School		0	
	Total ADA	5,184	5,404	N/A
Budget Year (2022-23)	District Regular	5,484		
	Charter School	0		
	Total ADA	5,484		

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):

5,484.4

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	5,740	5,667	1.3%	Not Met
	Charter School				
	Total Enrollment	5,740	5,667		
Second Prior Year (2020-21)	District Regular	5,632	5,703	N/A	Met
	Charter School				
	Total Enrollment	5,632	5,703		
First Prior Year (2021-22)	District Regular	5,702	5,983	N/A	Met
	Charter School				
	Total Enrollment	5,702	5,983		

Budget Year (2022-23)		
District Regular		5,933
Charter School		
Total Enrollment		5,933

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	5,404	5,667	95.4%
	Charter School		0	
	Total ADA/Enrollment	5,404	5,667	
Second Prior Year (2020-21)	District Regular	5,404	5,703	94.8%
	Charter School	0		
	Total ADA/Enrollment	5,404	5,703	
First Prior Year (2021-22)	District Regular	5,184	5,983	86.6%
	Charter School			
	Total ADA/Enrollment	5,184	5,983	
Historical Average Ratio:				92.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 92.8%

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	5,484	5,933	92.4%	Met
	Charter School	0			
	Total ADA/Enrollment	5,484	5,933		
1st Subsequent Year (2023-24)	District Regular	5,484	5,933	92.4%	Met
	Charter School				
	Total ADA/Enrollment	5,484	5,933		
2nd Subsequent Year (2024-25)	District Regular	5,484	5,933	92.4%	Met
	Charter School				
	Total ADA/Enrollment	5,484	5,933		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ 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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	5,430.41	5,511.00	5,521.00	5,521.00
b. Prior Year ADA (Funded)		5,430.41	5,511.00	5,521.00
c. Difference (Step 1a minus Step 1b)		80.59	10.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.48%	.18%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		55,007,542.00	62,138,108.00	65,309,061.00
b1. COLA percentage		9.85%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		5,418,242.89	3,343,030.21	2,625,424.25
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		9.9%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		11.3%	5.6%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		10.33% to 12.33%	4.56% to 6.56%	3.02% to 5.02%

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)	30,990,462.00	28,421,664.00	28,421,664.00	28,421,664.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (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)	56,934,067.00	64,067,532.00	65,309,061.00	67,903,129.00
District's Projected Change in LCFF Revenue:		12.53%	1.94%	3.97%
LCFF Revenue Standard		10.33% to 12.33%	4.56% to 6.56%	3.02% to 5.02%
Status:		Not Met	Not Met	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 projected change in LCFF is due to the large increase in COLA and an increased estimate of enrollment.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	40,544,249.47	47,130,863.10
Second Prior Year (2020-21)	39,402,494.77	45,234,200.25	87.1%
First Prior Year (2021-22)	40,722,606.00	48,058,573.00	84.7%
Historical Average Ratio:			86.0%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	46,319,873.00	53,867,379.00	86.0%
1st Subsequent Year (2023-24)	49,141,286.00	56,844,737.14	86.4%	Met
2nd Subsequent Year (2024-25)	49,938,965.00	57,875,506.00	86.3%	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):	11.33%	5.56%	4.02%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	1.33% to 21.33%	-4.44% to 15.56%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	6.33% to 16.33%	0.56% to 10.56%	-0.98% to 9.02%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	8,770,355.00		
Budget Year (2022-23)	3,471,965.00	(60.41%)	Yes
1st Subsequent Year (2023-24)	3,471,965.00	0.00%	Yes
2nd Subsequent Year (2024-25)	2,630,250.00	(24.24%)	Yes

Explanation:
(required if Yes)

The decrease in Federal Revenue is due to the budgeting and spending of one time funds related to the CARES Act/ESSER.

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

First Prior Year (2021-22)	10,680,720.00		
Budget Year (2022-23)	7,048,821.00	(34.00%)	Yes
1st Subsequent Year (2023-24)	7,062,034.00	.19%	Yes
2nd Subsequent Year (2024-25)	5,797,295.00	(17.91%)	Yes

Explanation:
(required if Yes)

The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.

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

First Prior Year (2021-22)	7,076,404.00		
Budget Year (2022-23)	6,689,479.00	(5.47%)	Yes
1st Subsequent Year (2023-24)	6,880,206.00	2.85%	No
2nd Subsequent Year (2024-25)	7,031,321.00	2.20%	No

Explanation:
(required if Yes)

The decrease in Local Revenue is due to a one time workers comp refund in 2021-22.

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

First Prior Year (2021-22)	4,224,463.00		
Budget Year (2022-23)	1,574,124.00	(62.74%)	Yes
1st Subsequent Year (2023-24)	1,600,000.00	1.64%	No
2nd Subsequent Year (2024-25)	1,574,000.00	(1.63%)	Yes

Explanation:
(required if Yes)

The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.

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

First Prior Year (2021-22)	16,313,285.00		
Budget Year (2022-23)	15,345,956.00	(5.93%)	Yes
1st Subsequent Year (2023-24)	13,488,498.14	(12.10%)	Yes
2nd Subsequent Year (2024-25)	13,680,132.00	1.42%	No

Explanation:
(required if Yes)

The increase in operating expenditures is due to the cost of SCOE programs increasing .In the subsequent years CRPUSD will be taking back the programs from SCOE and the cost will decrease.

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	26,527,479.00		
Budget Year (2022-23)	17,210,265.00	(35.12%)	Not Met
1st Subsequent Year (2023-24)	17,414,205.00	1.18%	Met
2nd Subsequent Year (2024-25)	15,458,866.00	(11.23%)	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	20,537,748.00		
Budget Year (2022-23)	16,920,080.00	(17.61%)	Not Met
1st Subsequent Year (2023-24)	15,088,498.14	(10.82%)	Not Met
2nd Subsequent Year (2024-25)	15,254,132.00	1.10%	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.

<p>Explanation: Federal Revenue (linked from 6B if NOT met)</p>	<p>The decrease in Federal Revenue is due to the budgeting and spending of one time funds related to the CARES Act/ESSER.</p>
<p>Explanation: Other State Revenue (linked from 6B if NOT met)</p>	<p>The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.</p>
<p>Explanation: Other Local Revenue (linked from 6B if NOT met)</p>	<p>The decrease in Local Revenue is due to a one time workers comp refund in 2021-22.</p>

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.

<p>Explanation: Books and Supplies (linked from 6B if NOT met)</p>	<p>The decrease in State Revenue is due to the budgeting and spending of one time funds related to the ELO grants.</p>
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Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The increase in operating expenditures is due to the cost of SCOE programs increasing .In the subsequent years CRPUSD will be taking back the programs from SCOE and the cost will decrease.

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) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

79,734,030.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

79,734,030.00	2,392,020.90	2,122,092.00	Not Met
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¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

This decrease will be adjusted at First Interim Reporting.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (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)	2,775,361.70	2,796,612.90	2,850,613.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	3,297,819.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(369,250.16)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,406,111.54	2,796,612.90	6,148,432.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	69,188,348.81	71,002,671.62	82,363,765.00
	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)	69,188,348.81	71,002,671.62	82,363,765.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.5%	3.9%	7.5%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		1.2%	1.3%	2.5%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	648,982.79	47,292,863.10	N/A	Met
Second Prior Year (2020-21)	749,218.01	45,273,113.74	N/A	Met
First Prior Year (2021-22)	300,838.00	48,058,573.00	N/A	Met
Budget Year (2022-23) (Information only)	(1,112,577.00)	53,867,379.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F 1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	1,276,083.00	1,611,172.19	N/A	Met
Second Prior Year (2020-21)	1,602,870.00	2,260,154.98	N/A	Met
First Prior Year (2021-22)	1,706,926.00	3,009,372.00	N/A	Met
Budget Year (2022-23) (Information only)	3,310,210.00			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses²:

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

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

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

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

	Budget Year (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.)	5,484	5,548	5,548
District's Reserve Standard Percentage Level:	3%	3%	3%

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? Yes
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)	83,185,859.00	85,265,940.14	85,097,827.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	83,185,859.00	85,265,940.14	85,097,827.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,495,575.77	2,557,978.20	2,552,934.81
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,495,575.77	2,557,978.20	2,552,934.81

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,197,633.00	2,001,364.86	3,144,843.86
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,326,231.00	2,279,009.00	2,279,009.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,523,864.00	4,280,373.86	5,423,852.86
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.44%	5.02%	6.37%
District's Reserve Standard (Section 10B, Line 7):	2,495,575.77	2,557,978.20	2,552,934.81
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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)	(11,556,532.00)			
Budget Year (2022-23)	(14,281,442.00)	2,724,910.00	23.6%	Not Met
1st Subsequent Year (2023-24)	(13,032,559.00)	(1,248,883.00)	(8.7%)	Met
2nd Subsequent Year (2024-25)	(13,266,516.00)	233,957.00	1.8%	Met

1b. Transfers In, General Fund *				
First Prior Year (2021-22)	700,000.00			
Budget Year (2022-23)	1,239,382.00	539,382.00	77.1%	Not Met
1st Subsequent Year (2023-24)	700,000.00	(539,382.00)	(43.5%)	Not Met
2nd Subsequent Year (2024-25)	700,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

The cost of SCOE programs have increased substantially from 21-22 to 22-23.

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

Explanation:

(required if NOT met)

In 22-23 CRPUSD will be taking back the programs that are run by SCOE and thus decreasing the amount spent on said programs.

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

1. Does your district have long-term (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		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Leases					
Certificates of Participation					
General Obligation Bonds	29	Fund 51	Fund 51		171,055,000
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences		01/0000/8011,804x	01/2x60		613,705

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:

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 governmental fund

	Self-Insurance Fund	Governmental Fund
498,140	498,140	0

4. OPEB Liabilities

a. Total OPEB liability

11,502,338.00

b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,502,338.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	655,940.00	501,920.00	327,339.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	655,940.00	501,920.00	327,339.00
d. Number of retirees receiving OPEB benefits	47.00	32.00	21.00

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (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	322.6	321.18	321.18	321.18

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Apr 19, 2022		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes		
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	No		
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	End Date:	
5.	Salary settlement:	Budget Year (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)?	No	Yes	Yes

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

--	--	--

If Yes, explain the nature of the new costs:

Budget Year	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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

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

	(2022-23)	(2023-24)	(2024-25)
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?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	186.4	178.49	178.49	178.49

Classified (Non-management) Salary and Benefit Negotiations

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

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:	May 17, 2022
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:	Yes May 17, 2022
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:	No
4.	Period covered by the agreement:	Begin Date: <input type="text"/> End Date: <input type="text"/>

5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

7.	Amount included for any tentative salary schedule increases	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) 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?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year 1st Subsequent Year 2nd Subsequent Year

(2022-23) (2023-24) (2024-25)

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	55.6	61.4	61.4	61.4

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

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

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	3% + 3%	3% + 2%	3.61%
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
3.	Cost of a one percent increase in salary and statutory benefits			

		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

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?			
2.	Total cost of other benefits			
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.

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

Yes
Jun 21, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SECTION IX.

SCHOOL SERVICES DARTBOARD

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.

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

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
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 ³	\$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 ⁴	\$9,815	\$9,024	\$9,291	\$11,047

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
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	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.17%	3.71%	3.25%	3.08%	3.10%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
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

¹Applies 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.

²Amount 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%.

³Amounts are estimated by SSC and are subject to change.

⁴Additional 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.

⁵California 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.

⁶Unemployment 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)

⁷Minimum wage increases and are effective January 1 of the respective year.

SECTION X.

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS California Basic Educational Data System
 CBEST California Basic Education Skills Test
 CBIS Course-based Independent Study
 CCC California Community Colleges
 CCEE California Collaborative for Educational Excellence
 CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
 CCSESA..... California County Superintendents Educational Services Association
 CCSS Common Core State Standards
 CDE California Department of Education
 CEA Current Expense of Education
 CEC California Energy Commission
 CELDT..... California English Language Development Test
 CEP Community Eligibility Provision
 CFR Code of Federal Regulations
 CFT California Federation of Teachers
 CHIP Children's Health Insurance Program
 CLAD Crosscultural, Language, and Academic Development
 CMIS Compliance Monitoring, Interventions, and Sanctions
 CNIPS Child Nutrition Information Payment System
 COE County Office of Education
 COLA Cost-of-Living Adjustment
 COP Certificate of Participation
 CPI Consumer Price Index
 CPR California Performance Review
 CR Continuing Resolution
 CSAM California School Accounting Manual
 CSBA California School Boards Association
 CSEA..... California School Employees Association
 CSET California Subject Examination for Teachers
 CSFG Charter School Facility Grant
 CSFGP Charter School Facility Grant Program
 CSIS California School Information Services
 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
 CTE Career Technical Education
 CTEIG..... Career Technical Education Incentive Grant
 CTO Compensatory Time Off
 DAC District Advisory Committee

DACA Deferred Action for Childhood Arrivals
 DAIT District Assistance and Intervention Team
 DGS Department of General Services
 DIR Department of Industrial Relations
 DIS Designated Instruction and Services
 DMP Deferred Maintenance Program
 DOF Department of Finance
 DOJ Department of Justice
 DOL Department of Labor
 DSA Division of the State Architect
 DSS Department of Social Services
 EAAP Education Audit Appeals Panel
 E.C Education Code
 ECE Early Childhood Education
 ED U.S. Department of Education
 EDGAR Education Department General Administrative Regulation
 EEOC Equal Employment Opportunity Commission
 EERA Educational Employment Relations Act
 EIA Economic Impact Aid
 EL English Learner or (ELL- English Language Learner)
 ELA English Language Arts
 ELAC English Language Advisory Committee
 ELAP English Language Acquisition Program
 ELPAC English Language Proficiency Assessment for California
 EPA Education Protection Account
 ERAF Education Revenue Augmentation Fund
 ERP Economic Recovery Payment or Emergency Repair Program
 ERT Economic Recovery Target
 ESEA Elementary and Secondary Education Act
 ESL English as a Second Language
 ESSA Every Student Succeeds Act
 ESY Extended School Year
 FAPE Free and Appropriate Public Education
 FCMAT Fiscal Crisis & Management Assistance Team
 FERPA Family Educational Rights and Privacy Act
 FLSA Fair Labor Standards Act
 FPM Federal Program Monitoring
 FRPM Free and Reduced-Price Meals
 FTE Full-Time Equivalent
 GAAP Generally Accepted Accounting Principles
 GASB Governmental Accounting Standards Board

GATE Gifted and Talented Education
 GDP Gross Domestic Product
 GSA Grade Span Adjustment
 GO General Obligation (Bond)
 GPA Governor's Performance Award Program
 HOUSSE High Objective Uniform State Standard of Evaluation
 HQT Highly Qualified Teacher
 HRA Health Reimbursement Arrangement
 HSA Health Savings Account
 IDEA Individuals with Disabilities Education Act
 IEP Individualized Education Program
 IHSS In-Home Support Services
 II/USP Immediate Intervention/Underperforming Schools Program
 IMFRP Instructional Materials Funding Realignment Program
 ISP Identified Student Percentage
 JLBC Joint Legislative Budget Committee
 JPA Joint Powers Agreement or Joint Powers Authority
 LAIF Local Agency Investment Fund
 LAO Legislative Analyst's Office
 LCAP Local Control and Accountability Plan
 LCFF Local Control Funding Formula
 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
 LPP Lease Purchase Program
 LRE Least Restrictive Environment
 MAA Medi-Cal Administrative Activities
 MBG Mandate Block Grant
 MEP Migrant Education Program
 MOU Memorandum of Understanding
 MPP Minimum Proportionality Percentage
 MSA Minimum State Aid
 MTSS Multi-Tiered Systems of Support
 MVP Multiyear Projection
 NAEP National Assessment of Educational Progress
 NCES National Center for Education Statistics
 NCLB No Child Left Behind
 NPS/A Nonpublic School/Agency
 NSS Necessary Small School or Necessary Small SELPA
 OAL Office of Administrative Law

OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 P-1 First Principal (Apportionment)
 P-2 Second Principal (Apportionment)
 PAR Peer Assistance and Review
 PARS Public Agency Retirement Services
 PCA Project Cost Account
 PEPRA Public Employees' Pension Reform Act
 PERB Public Employment Relations Board
 PI Program Improvement
 PIT Personal Income Tax
 PKS Particular Kinds of Services
 PL Public Law (federal law)
 PL 81-874 Public Law 81-874 (Federal Impact Aid)
 PMIA Pooled Money Investment Account
 PMIB Pooled Money Investment Board
 PPACA Patient Protection and Affordable Care Act
 PPIC Public Policy Institute of California
 PRSP Pension Rate Stabilization Plan
 PSAA Public Schools Accountability Act
 PSSSA Public School System Stabilization Account
 PTA Parent Teachers Association
 QCR Quality Control Review
 QEIA Quality Education Investment Act
 QRIS Quality Rating and Improvement Systems
 QSCB Qualified School Construction Bonds
 QZAB Qualified Zone Academy Bond
 RDA Redevelopment Agency
 REU Reserve for Economic Uncertainties
 RFA Request for Application
 RMR Regional Market Rate
 ROC/P Regional Occupational Center/Program
 RRMA Routine Restricted Maintenance Account
 RSDSS Regional System of District and School Support
 RSP Resource Specialist Program
 RTL Response to Intervention
 RTTT Race to the Top
 S4 Statewide System of School Support
SIC Supplemental and Concentration Grant
 SAB State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SfA	School Food Authority
SFID	School Facility Improvement District
SFP.....	School Facility Program
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
SMAA	School-Based Medi-Cal Administrative Activities
SPI.....	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
SST.....	Student Study Team; also Student Success Team
STAR.....	Standardized Testing and Reporting
STEM.....	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage