

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

**Monday, June 6, 2022
6:00 pm Open Session
Library**

**2452 El Centro Blvd.
East Nicolaus, CA 95659**

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

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Jeff Moore, President
Jill Bramhill, Clerk
Alan Menigoz
Keith Turner
Josh Wanner

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

3. APPROVAL OF THE AGENDA

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

Motion _____ Second _____ Vote _____

4. WILDCAT CONTRIBUTOR- Tami Ortega

5. STUDENT COUNCIL PRESIDENT’S REPORT

6. SUPERINTENDENT’S REPORT

7. CONSENT AGENDA

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

7.1 Approval of Minutes: May 9, 2022

7.2 Williams Quarterly Report (April, May, June): 0 Complaints

7.3 Enrollment Report:

*Marcum-Illinois Elementary School Enrollment**

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
7	17	19	20	21	23	20	20	19	16	182

*Marcum-Illinois Preschool Enrollment**

Full Time 16

Part Time 8

**As of 6/1/22*

Projected Marcum-Illinois Elementary School Enrollment for 2022-2023

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
10	17	15	19	22	21	23	23	21	21	192

Projected Marcum-Illinois Preschool Enrollment for 2022-2023

Full Time 16

Part Time 8

Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

9. Public Hearing- Local Control Accountability Plan and 2022-2023 Budget

10. INFORMATION ITEMS

- 10.1 Local Control Accountability Plan
- 10.2 Preliminary 22-23 MIUSD Budget
- 10.3 Explanation of Excess Reserves

11. ACTION ITEMS

- 11.1 Approval of Marcum-Illinois Spirit Wear up to \$10,000 for the 22-23 School Year

Motion _____ Second _____ Vote _____

12. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes.

With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

13. NEXT BOARD MEETING

- **June 13, 2022 6:00pm**

14. CLOSED SESSION

- *Government Code Section 54957*
 - *Conference with labor negotiator*
Agency Designated Representative: Superintendent, Maggie Irby
Unrepresented employees: Certificated Employees/Classified Employees
 - Public Employee Discipline/Dismissal/Release/Complaint

15. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

16. ADJOURNMENT

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

Monday, May 9, 2022

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:00pm.

2. ROLL CALL

BOARD MEMBERS PRESENT: Jeff Moore, Alan Menigoz, Keith Turner

BOARD MEMBERS ABSENT: Jill Bramhill, Josh Wanner

3. APPROVAL OF THE AGENDA

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

Jeff Moore motioned to approve the agenda as written. Keith Turner seconded. Roll Call Vote 3-0.

4. WILDCAT CONTRIBUTOR- Kay Palmer

Kay Palmer is unable to attend this evening, so the presentation of the Wildcat Contributor award will be tabled until June's meeting.

5. SOUTH SUTTER CHARTER SCHOOL

Melissa Gonzalez provided an update on student data and assessments at South Sutter Charter. Local iReady assessment showed academic growth for students between the August and December administration of the assessment. The iReady assessment will be given once more at the end of the school year to complete the cycle and meet compliance requirements.

South Sutter participated in CAASPP testing early this year. They had a 98% participation rate, which is amazing. There were 72 students whose parents opted them out of testing, which is a high amount, but not as much as anticipated. The opt out rate is not expected to negatively impact the school-wide results, but some of the subgroups may be impacted, like special education. They are hopeful to return to site based testing next year. The goal is to reduce the opt out rate in the future by educating both staff and families on how the academic dashboard results impact charter renewals.

South Sutter Charter has official hired a new Director of Academics. There were many qualified applicants. Karen Aimes, an internal candidate, was selected. She is shadowing position the remainder of the year to transition into the role.

6. STUDENT COUNCIL PRESIDENT'S REPORT

On behalf of student council, Tami Ortega shared that we will be hosting a 6th -8th grade dance this Friday. Browns and Pleasant Grove students are invited to attend. There will be free Nachos and a photo booth. During the last week of May there will be a spirit week with a daily photo booth and snack each day. Pleasant Grove is looking into hosting a skate night graduation event at Roller King in Roseville.

7. SUPERINTENDENT’S REPORT

Maggie Irby shared that CAASP testing took place last week, and 5th and 7th grade are completing the science assessment this week. We had only one student be opted out of testing. This was the first year we had all students testing the same week, as our updated wireless infrastructure allowed us to accommodate all classes testing at the same time. We can expect tentative results around July. We did lots of additional things to alleviate the stress of testing so students could be as successful as possible such as daily breakfast, snacks, plant themed activities, staff shirts, and door decorations.

Jeff Moore inquired about the opt out process and how it impacts the school. Maggie shared that California Ed-Code allows parents the right to opt their students out of statewide assessments. However, the federal government requires a minimum 95% participation rate, to avoid very negative effects on the overall score for the district. Marcum will meet the 95% participation rate this year, and thus have no negative impact to our overall scores.

Maggie shared that Marcum has had a few Covid cases in the last few weeks. Our current total is 46 for the year. There have been no significant changes to guidance for this year or next year since the lifting of the mask requirement.

Marcum was recently selected to receive a Social Emotional Learning (SEL) grant from CalHOPE. Sutter County chose us to be one of 4 schools to receive the grant funds to support a plan that we will make at our site to provide extra social and emotional supports for our students. Jeff Moore inquired about requirements of the grant, Maggie shared that at this time there is a requirement of survey-based data collection.

8. CONSENT AGENDA

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

- 8.1 Approval of Minutes: April 18, 2022**
- 8.2 Approval of Monthly Warrants: 6121, 6199, 6233**
- 8.3 Williams Quarterly Report (January- March): 0 Complaints**

8.4 Enrollment Report:
*Marcum-Illinois Elementary School Enrollment**

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
7	17	19	20	21	23	22	20	19	16	184

*Marcum-Illinois Preschool Enrollment**

- Full Time 16**
- Part Time 8**
- *As of 5/3/22*

Projected Marcum-Illinois Elementary School Enrollment for 2022-2023

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
9	17	15	19	22	21	23	22	21	20	189

Projected Marcum-Illinois Preschool Enrollment for 2022-2023

Full Time 16

Part Time 8

Jeff Moore motioned to approve the consent agenda. Alan Menigoz seconded. Roll Call Vote 3-0.

9. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

10. INFORMATION ITEMS

10.1 Marcum-Illinois Preschool Annual Evaluation

Each year the preschool completes the Desired Results Developmental Profile (DRDP) and Early Childhood Environmental Rating Scale (ECERS) rating systems. These, combined with parent surveys, informed the selected goals preschool will work on next year. Some areas of focus include literacy, emergent writing, gross motor, creating interior/exterior soft and cozy spaces, cultural representation, and dramatic play.

10.2 Notice of Consolidated Election

This notice informs us that two governing board members are up for election this year and provides a timeline for board member election.

11. ACTION ITEMS

11.1. Candidates’ Statements Board Resolution 2021-2022-9

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

Alan Menigoz motioned to approve Board Resolution 2021-2022-9, indicating a statement of 200 words maximum. Jeff Moore seconded. Roll Call Vote 3-0.

11.2. Board Member Election Tie Board Resolution 2021-2022-10

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

Jeff Moore motioned to approve Board Resolution 2021-2022-10. Keith Turner seconded. Roll Call Vote 3-0.

11.3. Specifications of the Election Order Board Resolution 2021-2022-11

Resolution regarding the need to elect two members to the Board of Trustees in the November 8, 2022 election.

Keith Turner motioned to approve Board Resolution 2021-2022-11. Alan Menigoz seconded. Roll Call Vote 3-0.

11.4. Intra-Budget Transfer Resolution 2021-2022-12

Resolution allowing the SCSOS to make budget transfers at the close of the year as are necessary to permit the payment obligations for the district for the 21/22 school year.

Jeff Moore motioned to approve Board Resolution 2021-2022-12. Alan Menigoz seconded. Roll Call Vote 3-0.

11.5. CSPP Authorized Signers for 22-23 Board Resolution 2021-2022-13

This resolution is adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2022–23, including the Continuing Funding Application and all related contract documents.

Jeff Moore motioned to approve Board Resolution 2021-2022-13. Alan Menigoz seconded. Roll Call Vote 3-0.

11.6. Private Pay Preschool Sibling Discount

The Board will consider approving a discount of 10% for tuition of siblings concurrently enrolled in Marcum-Illinois Preschool.

Jeff Moore motioned to approve the Private Pay Preschool Discount. Keith Turner seconded. Roll Call Vote 3-0.

12. COMMENTS FROM THE PUBLIC

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

Alan Menigoz thanked the public for attending tonight’s board meeting.

Paula Villareal would like to recognize Marcum Parents’ Club for the exceptional job they did on teacher appreciation week. There was a farmers market theme that included a beautifully decorated staff room and unique appreciation for each day of the week. Samantha Rouse has collected items for years to develop the farmers market and there was such great appreciation shown for all staff each day.

Alan Menigoz also commended Parents Club for their immense support of class field trips this year.

Tami Ortega thanked the Board for all the wonderful years she has had here at Marcum. She is grateful for the support and freedom to teach the way students need to be taught. Leaving Marcum is the second hardest thing about moving away, second only to leaving her boys. Alan Menigoz expressed that we are excited to see what the next steps hold for her. She has been a constant force from 1st to 8th grade. He thanks her for her time and dedication. Jeff Moore expressed the huge loss being felt from a parent perspective. Tami is leaving big shoes to fill, and it will be challenging to do so.

Robin Kyle expressed appreciation for the extra field trip funds. She enjoyed being able to take her class to the new science center.

13. NEXT BOARD MEETINGS

- **June 6, 2022 6:00pm**
- **June 13, 2022 6:00pm**

14. CLOSED SESSION

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

15. REPORT OUT FROM CLOSED SESSION

None.

16. ADJOURNMENT

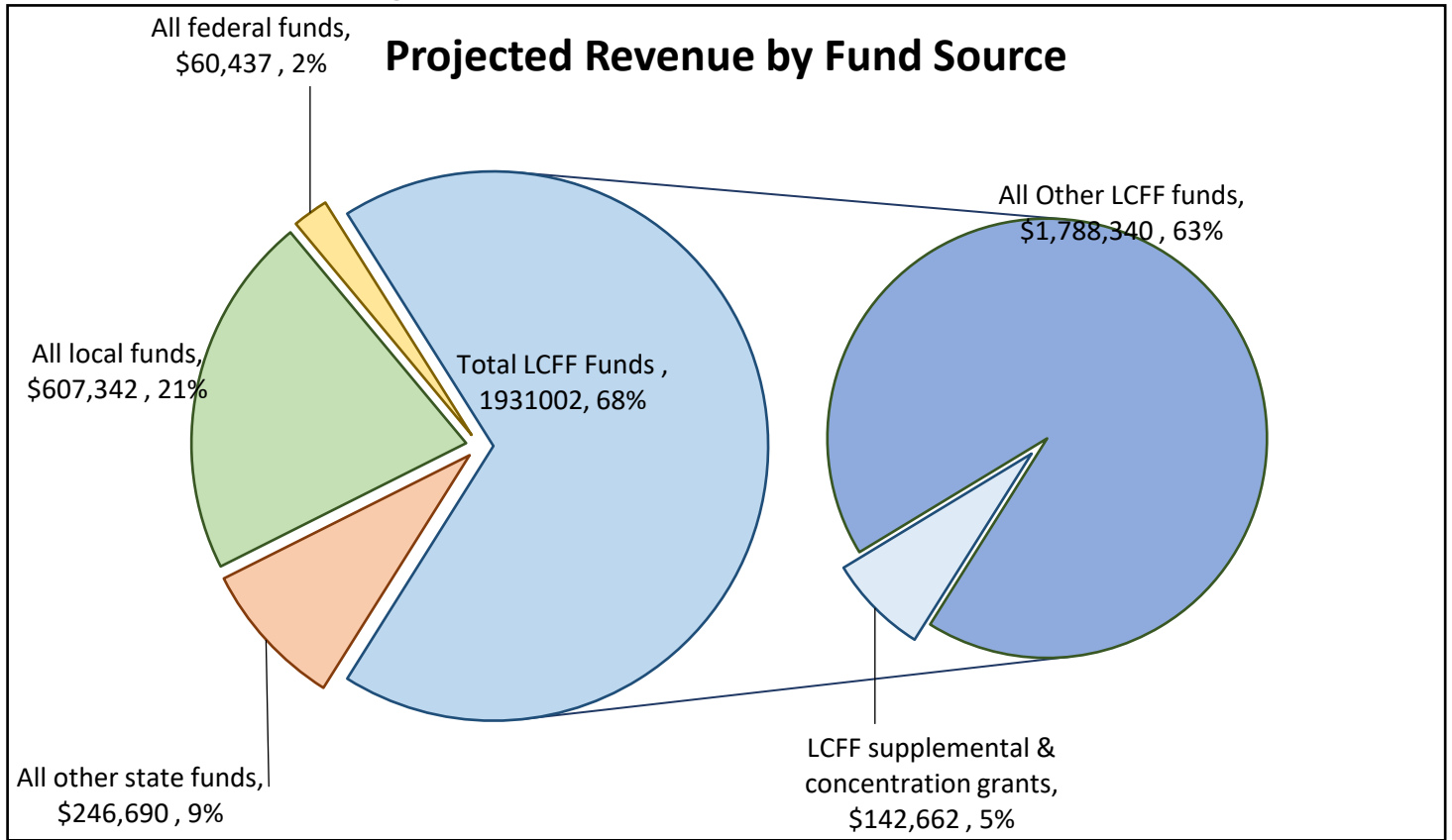
Adjourned at 7:30pm.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Marcum-Illinois Union Elementary School District
CDS Code: 51714076053292
School Year: 2022 – 23
LEA contact information: Maggie Irby; (530) 656-2407; maggiei@sutter.k12.ca.us

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

Budget Overview for the 2022 – 23 School Year

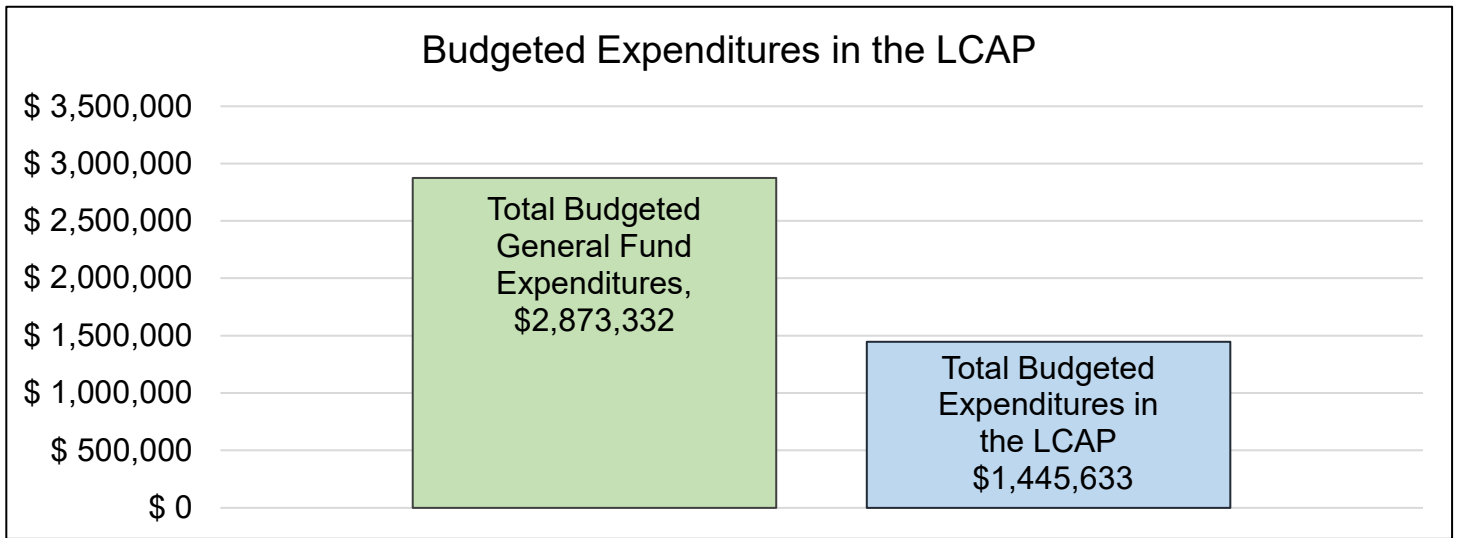


This chart shows the total general purpose revenue Marcum-Illinois Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Marcum-Illinois Union Elementary School District is \$2,845,471.00, of which \$1,931,002.00 is Local Control Funding Formula (LCFF), \$246,690.00 is other state funds, \$607,342.00 is local funds, and \$60,437.00 is federal funds. Of the \$1,931,002.00 in LCFF Funds, \$142,662.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



This chart provides a quick summary of how much Marcum-Illinois Union Elementary School District plans to spend for 2022 – 23. It shows how much of the total is tied to planned actions and services in the LCAP.

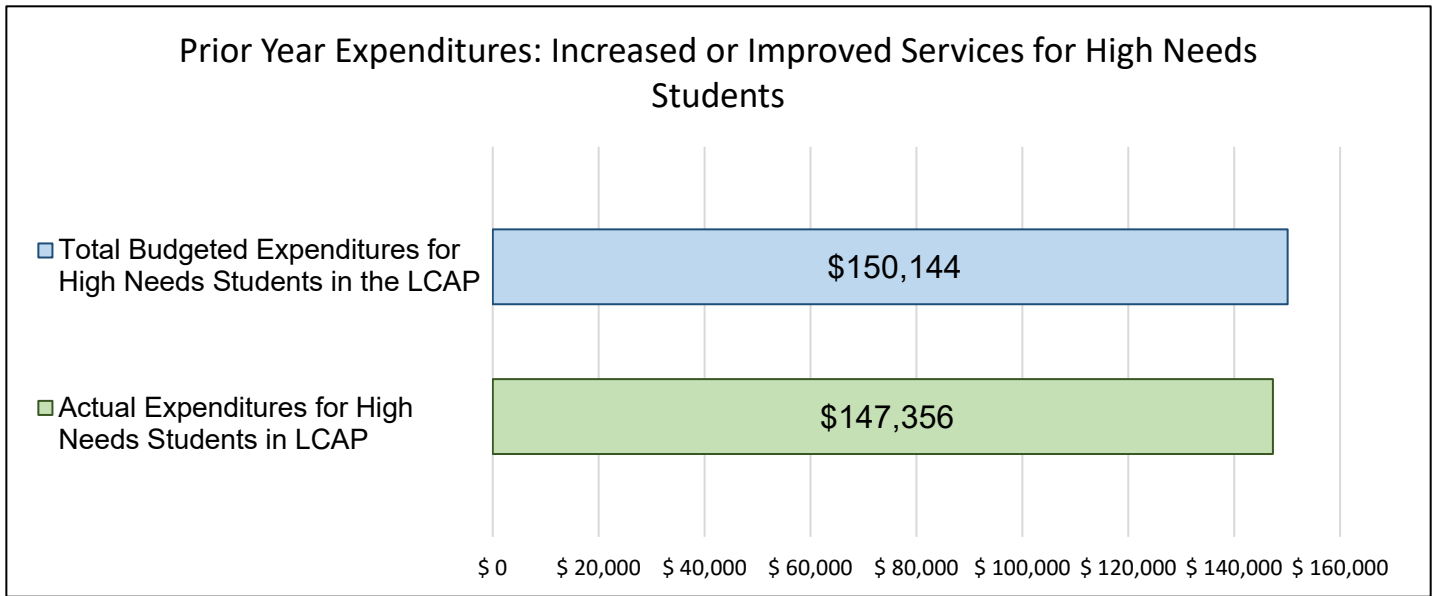
The text description of the above chart is as follows: Marcum-Illinois Union Elementary School District plans to spend \$2,873,332.00 for the 2022 – 23 school year. Of that amount, \$1,445,633.00 is tied to actions/services in the LCAP and \$1,427,699.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

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

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

In 2022 – 23, Marcum-Illinois Union Elementary School District is projecting it will receive \$142,662.00 based on the enrollment of foster youth, English learner, and low-income students. Marcum-Illinois Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Marcum-Illinois Union Elementary School District plans to spend \$170,223.00 towards meeting this requirement, as described in the LCAP.

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



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

The text description of the above chart is as follows: In 2021 – 22, Marcum-Illinois Union Elementary School District's LCAP budgeted \$150,144.00 for planned actions to increase or improve services for high needs students. Marcum-Illinois Union Elementary School District actually spent \$147,356.00 for actions to increase or improve services for high needs students in 2021 – 22. The difference between the budgeted and actual expenditures of \$2,788.00 had the following impact on Marcum-Illinois Union Elementary School District's ability to increase or improve services for high needs students:

Total actual expenditures were less than planned because the cost of a data management program was less than budgeted. The actions and services to increase or improve services for high needs students were carried out as planned.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Marcum-Illinois Union Elementary School District	Maggie Irby Superintendent/Principal	maggiei@sutter.k12.ca.us 530-656-2407

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

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

Marcum-Illinois included all funds provided through the Budget Act of 2021 in the adopted 2021–22 LCAP. Educational partner engagement can be found in the Stakeholder Engagement section of the [LCAP](#).

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

Marcum-Illinois does not receive Concentration Grant funds therefore this prompt does not apply.

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

The district makes every effort to ensure all educational partners are invited to provide input in the development of all plans. To obtain input we use a combination of paper and on-line surveys, meetings, and posting of drafts on our website. We meet with our Site Council/Parent Advisory Group to review draft plans prior to presentation to the Governing Board. That process was followed in the development of these plans. Detailed information can be found in the Stakeholder/Community Engagement section in the following plans: [LCAP](#) and [ESSER III](#).

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

Due to an influx of one-time funds for the 2021-22 school year, we will use our ESSER III funds (\$14,081) during the 2022-23 school year to continue after-school tutoring. Given the stressors of Covid on staff and employee shortages we anticipate challenges in staffing. If necessary, we will adjust our tutoring plan and focus on providing tutoring within the school day.

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

Marcum-Illinois Union Elementary School District is coordinating the use of the fiscal resources to best meet the needs of the district, staff, students, and community. All plans are primarily focused on addressing the academic impact of lost instructional time, supporting the social-emotional needs of students, families, and staff, and safely operating the school and all funds are budgeted to address those areas of need.

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

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

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

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

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

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

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

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

Instructions

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

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

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).”*

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

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

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

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

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

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

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

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

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

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

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

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

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

California Department of Education
November 2021

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

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

Plan Summary 2022/23

General Information

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

The Marcum-Illinois Union Elementary School District, established in 1926, serves approximately 187 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The mission of Marcum-Illinois School, to improve the basic skills of all children attending this school, and to create a school climate conducive to learning by encouraging good citizenship, good attendance, and high academic standards, is supported by all educational partners. It is our intent to provide an environment that fosters in children the ability to recognize and accept responsibility so that they may participate productively in a democratic society.

Most of our students, 60.43%, come to us on inter-district transfers because of our core values, academic success, and connection to the community. Among our student population, 38.5% are on the free and reduced lunch program, 10.16% are English Learners, and 12.9% are students with disabilities. We believe that all children can learn and have allocated financial and personnel resources to support students. The Superintendent, under direction from the Board of Trustees, is committed to keeping class sizes small and providing the instructional materials and supports needed to assure the success of all students.

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

Reflections: Successes

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

The Fall 2021 California School Dashboard only reflected Graduation and College/Career Indicators (CCI) which are not applicable to Marcum-Illinois, therefore local data will be shared in this section.

The 2022 local assessment, Measures of Academic Progress (MAP), showed increases in the metric, *Percent of 3rd-8th Grade Students Scoring Standard Met*, in math compared to winter 2021. In 2022, 42% of the All student group met standards, an 11% increase from 2021. Subgroups had significant increases: Low-income students went from 7% scoring Standard Met to 35%, Students with Disabilities went from 25% to 42%, and English learners went from 0% to 12%. On the winter 2022 MAP English Language Arts (ELA) assessment there was a slight increase in students scoring Standard Met in the All student group (45% in 2021 to 49% in 2022). Goal 1 will focus our work on continued improvement in academic achievement for all students by recruiting, retaining, and training skilled certificated staff (Action 1.1) and refining our tiered intervention system (assessment system, aides to provide intervention, regular data review, and a Director of Student Services) (Action 1.3).

Our educational partners identified areas of progress in several state local indicators. In local indicator, *Progress in Implementing Programs to Support Staff in Identifying Areas They Can Improve in Deliver of Instruction* from 2021 to 2022, each academic area grew by at least one level on the rating scale (1-Exploration and Research Phase; 2-Beginning Development; 3-Initial Implementation; 4-Full Implementation; 5-Full Implementation and Sustainability). ELA went from 4 to 5; English Language Development (ELD) from 3 to 4; Math from 3 to 5; Science from 2 to 4; and History from 3 to 4. Goal 1, Action 1.1 includes professional development and will support continued progress. The implementation of Visual and Performing Arts (VAPA) also increased from 3 to 4. Goal 1, Action 1.4 will support GATE programs that include high-level thinking activities throughout the day, as well as after-school enrichment programs.

Despite restricted campus access for visitors and volunteers due to Covid, we have maintained parent engagement through parent information opportunities, regular communication, and virtual school events. On a spring 2022 parent survey, 95.1% of the All parent group feel their involvement in their child's education is valued and 100% of the Low-income group feel their involvement is valued. One hundred percent of parents think the school is a friendly environment for all; 92.7% believe they have opportunities to participate in decision making committees; 97.6% say there is good two-way communication; and 97.6% think school is safe. The rating on local indicator, *Progress in Creating Welcoming Environments For All Families in the Community*, increased from 3 in 2021 to 5 in 2022. Educational partners agree the school has made progress in the school and home working together to support improved student outcomes from 4 in 2021 to 5 in 2022. Goal 2, Action 2.1 will support continued improvement through parent involvement and information opportunities, increased two-way communication, and engaging school events. Goal 2, Action 2.5 will support parent partnerships by ensuring parents know what their child should learn and be able to do at each grade level and by educating parents on ways they can support their child's learning at home.

We promoted engagement and participation for all students including unduplicated students and students with exceptional needs through school events such as the Virtual Winter Program, Spirit Week, Read Across America Day, the Great Kindness Challenge, and ROAR assemblies; House Challenges like a pumpkin carving competition, gratitude challenge, basketball scrimmage, and

canned food drive; and after-school STEM opportunities. Ninety-two percent of students surveyed in spring 2022 reported having activities at school they enjoy, the same percentage as 2021. In their survey comments, there was positive feedback on House challenges as well as GATE programs and the desire for additional offerings. Student engagement affects achievement, school climate, and attendance therefore we will continue to integrate engaging activities into the school day and expand our after-school GATE offerings. Goal 1, Actions 1.1 and 1.4.

We provided free transportation to all in-district students and Saturday School was offered so students could make up absences. A part-time counselor supported students and families, providing SEL curriculum in the form of lessons to teachers, and teaching SEL lessons in classes. Our efforts to increase and improve student engagement and social-emotional health will continue and include providing a part-time school counselor and free transportation to in-district students. Goal 2, Actions 2.2 and 2.3.

Reflections: Identified Need

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

Although there were gains in the metric, *Percent of Students Scoring Standard Met on Local Assessments*, the scores pinpointed achievement gaps. On the winter 2022 MAP ELA assessment, 49% of the All student group scored Standard Met but 0% of English learners, 32% Low-income, and 31% Students with Disabilities scored Standard Met. Winter 2022 MAP Math assessments had similar achievement gaps between the All student group (42%) and Low-income (35%) and English learners (12%). Spring 2021 CAASPP Math results identified an achievement gap between the All student group (43.6%) and the Low-income student group (25.5%). Students are slowly making gains on pre-pandemic achievement levels but the rate is just too slow. Parents also identified a need for academic support. The spring 2022 parent survey revealed that 48.8% of parents believe their child will need academic support in 2022/23 and 34.1% say maybe. We must focus classroom instruction on priority standards and accelerating learning, identify missing skills, and providing intervention with targeted reteaching and practice. Goal 1, Actions 1.1 and 1.3.

2021 state attendance data shows a higher number of Low-income students (16%) are chronically absent as compared to the All student group (7.9). Low-income students are chronically absent more than twice as often as the All student group. We had similar findings with local data for 2021/22 P2, 13% of our All student group but 18% of our low-income students were chronically absent. Parents have reported a need for transportation since we are a rural school and students are not able to safely walk to school, therefore we have included transportation in the 2022/23 LCAP. Goal 2, Action 2.3

Spring 2022 parent survey results revealed that 83% of parents say they receive information about what their child should learn and be able to do at each grade level but 17% of parents are neutral. In addition, 75.6% of parents say they receive information on what

they can do at home to help their child improve or advance learning. Parents are integral partners in the education process therefore part of our engagement process needs to be focused on improving in these areas by ensuring parents know what their child should learn and be able to do at each grade level and by educating parents on ways they can support their child’s learning at home. Goal 2, Action 2.5

LCAP Highlights

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

Taking into consideration our Strategic Plan along with input from educational partners and evaluation of state and local data we have determined the current LCAP goals continue to be necessary focus areas:

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

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

Key features include:

- Refining a tiered academic intervention program for students needing strategic and intensive intervention.
- Providing support to address student educational, behavioral, and social emotional needs by maintaining a Director of Student Services.
- Expanding GATE offerings and activities that will engage students
- Increasing parent partnerships by ensuring parents are given the standards for each grade level and by educating parents on ways they can support their child’s learning at home.
- Providing home to school transportation at no cost to families.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

Support for Identified Schools

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

N/A

Monitoring and Evaluating Effectiveness

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

[N/A

Engaging Educational Partners

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

Marcum-Illinois actively sought the involvement and input of all educational partners as part of the 2021/22 LCAP evaluation process and development of the 2022/23 LCAP and considered their input before finalizing the LCAP.

Site Council/LCAP Advisory Group (No ELAC *fewer than 21 English learners*) and MIEUSD Parents: In February 2022 the Mid-Year LCAP, LCAP Supplement, and Budget Overview for Parents Update was shared with the LCAP Advisory Group. Parent surveys were sent out in March and used to obtain data for metrics to drive goals and actions for the 2022/23 LCAP. In April 2022, parents were invited to attend our Site Council/LCAP Advisory Group meeting to review survey data, successes, needs, and discuss goals and actions for the 2022/23 school year. In May 2022, the LCAP Advisory Group reviewed and approved the draft LCAP. Meetings and the availability of surveys were publicized through email messages and social media.

Classified and Certificated School Staff (Marcum-Illinois does not have a Bargaining Unit): In March 2022 the Mid-Year LCAP, LCAP Supplement, and Budget Overview for Parents Update was shared with staff. Staff completed a survey on local priority standards in March 2022. Survey data was used for metrics to drive goals and actions for the 2022/23 LCAP. All school staff had the opportunity to review data and to provide input toward the 2022/23 LCAP goals and actions during spring 2022.

Students: Students in grades 3rd-8th were surveyed in March 2022 via Google forms for their input on conditions of learning, engagement, and academics. Results were used for the metrics to drive goals and actions for the 2022/23 LCAP.

SELPA: The district consulted with the Sutter County SELPA Director in April 2022 to review progress and to discuss metrics and goals and actions for the 2022/23 LCAP.

Board of Trustees: Throughout the year the board received updates on progress of goals and actions, data outcomes, and survey results. In February 2022 the Mid-Year LCAP, LCAP Supplement, and Budget Overview for Parents Update was shared with the board. The draft LCAP was available on the district webpage for public comment prior to final board approval. Educational partners were encouraged to email the school, comment through our website, or call the school to submit input. A Public Hearing of the draft LCAP was held on June 6, 2022. The LCAP was adopted on June 13, 2022.

A summary of the feedback provided by specific educational partners.

Site Council/Advisory Group/Parents: 2022 LCAP survey and feedback results show that 48.8% of parents believe their child will need academic support in the 2022/23 school year and 34.1% believe their child may need support. Fifty-six percent of parents prefer during school intervention, 44% want support staff in classes, 27% prefer after-school homework help, and 10% want summer school offered. Ninety-five percent of parents say it is important that we maintain single grade level classes. Sixty-six percent of parents expressed the need for transportation. Increasing the academic rigor and having high expectations is a need for 12.2% of respondents. Parent input includes praise for the excellent communication, a sense of family, support for small class sizes, and desire for more after-school enrichment activities at the school.

Classified and Certificated School Staff: The staff are strong supporters of the family and student engagement activities we offer. They see the value in the social-emotional support we offer to students. 2022 LCAP survey and feedback results support additional professional development and instructional support in ELD and science. Staff believe students will continue to need additional intervention and they would like opportunities for collaboration with peers and the Director of Student Services in regard to providing intervention. They would also like assistance in utilizing data from a variety of assessments.

Students: 2022 LCAP survey results indicate students feel safe at school 77.9% Usually and 20.4% Sometimes; there are activities they enjoy at school (92%); bullying is Usually a problem 8.8%, Sometimes a problem 44.2%, Never a problem 46.9%; and when asked if they are comfortable asking their teachers for help, students responded, 53.2% Usually, 43.2% Sometimes, and 3.6% Never. There was a slight decline in each of these areas from 2021. Students commented positively on the House and the challenges and competitions, friendly school and staff, sports. Their suggestions for improvements include no/less homework, different food, and longer recess.

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

As a result of educational partners engagement, metrics, and student outcomes on local measures many of the previous LCAP actions and services have been continued and/or expanded. Metrics, student outcomes, and input from parents/guardians regarding the need for intervention and after-school tutoring, increased academic rigor, and the need for enrichment activities resulted in Goal 1, "Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students."

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

Parents/Guardians expressed the importance of enrichment activities and students reported having activities they enjoy so we will maintain our GATE program and after-school enrichment activities. See Goal 1, Action 1.4. Parents/Guardians also expressed a need for transportation resulting in Goal 2, Action 2.3 and reported regularly attending school activities and valuing the engagement opportunities available so we are continuing to have an action related to parent involvement. Goal 2, Action 2.1.

The Board of Trustees reiterated the desire for close alignment of the LCAP and the Strategic Plan that was completed in 2018. In addition, the Board felt strongly that LCAP goals and actions should be concise, focused on a few key areas, and coordinate with other required plans.

Goals and Actions

Goal

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

An explanation of why the LEA has developed this goal.

The actions and services linked to this goal concentrate on the implementation of content standards, instructional practices, and targeted interventions across the grade levels, for all students, especially unduplicated pupils. This focus is even more necessary as we work to address pupil learning loss. Achievement on local assessments have not yet reached pre-pandemic levels of winter 2020. In ELA the percentage Met for All students went from 70% in 2020 to 49% in 2022; Socio-economically Disadvantaged from 60% to 32%; English learners 27% to 0%; and Students with Disabilities from 53% to 31%. In Math the percentage Met for All students went from 68% in 2020 to 42% in 2022; Socio-economically Disadvantaged from 60% to 35%; English learners from 25% to 12%; and the one bright spot, Students with Disabilities increased from 33% to 42%. The actions and services in Goal 1 support pupil achievement by focusing on instruction, standards-aligned materials, assessment/data, targeted intervention, and enrichment.

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

Local Priorities: Strategic Plan: Academics 1, 2, 3, 4

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Basic Services Percent of teachers appropriately assigned and fully credentialed. Source: SARC	February 2021 100%	February 2022 100%			February 2024 100%
Basic Services Percent of students with sufficient access to standards-aligned instructional materials Source: SARC	February 2021 100%	February 2022 100%			February 2024 100%
Implementation of State Standards Progress (1-5) in implementing programs to support staff in identifying areas they can improve in delivery of instruction. Source: Local Indicator Survey	February 2021 ELA: 4 ELD: 3 Math: 3 NGSS: 2 HSS: 3	March 2022 ELA: 5 ELD: 4 Math: 5 NGSS: 4 HSS: 4			February 2024 ELA: 5 ELD: 4 Math: 4 NGSS: 4 HSS: 4 <i>Updated 2022</i> Math: 5
Implementation of State Standards Percent of English learners scoring Standard Met in ELA on local assessment (NWEA MAP). Source: Local Assessment Data	Winter 2021 25%	Winter 2022 0%			Winter 2024 45%
Pupil Achievement Distance from Standard Met on CAASPP	Fall 2019 ELA 13.2 above – All	This information is not available.			Fall 2023 ELA 15 above – All

Source: CA School Dashboard	9.8 below – Low-Income Math 6.1 above – All 20.1 below – Low-Income				6 below – Low-Income Math 10 above – All 15 below – Low-Income
Pupil Achievement Percent of students scoring Met or Exceed Standard on CAASPP Summative Assessment (Grades 3-8) Source: CAASPP Data	Spring 2019 ELA 57% – All 48% – Low-Income Math 52% – All 44% – Low-Income Science 49% – All (5 th & 8 th)	Spring 2021 ELA 48.18% – All 40.43% – Low-Income Math 43.64% – All 25.53% – Low-Income Science 32.35% – All (5 th & 8 th)			Spring 2023 ELA 62% – All 55% – Low-Income Math 57% – All 50% – Low-Income Science – All (5 th & 8 th) 54%
Pupil Achievement Percentage of EL pupils who make progress toward English proficiency as measured by ELPAC Source: CA School Dashboard and/or ELPAC Summative Assessment	Fall 2019 45.5%	Spring 2022 41% (ELPAC Summative Assessment)			Fall 2023 50%
Pupil Achievement EL Reclassification Rate Source: Local Data	2019/20 0 students were reclassified because there was no ELPAC testing in spring 2020	2021/22 11% (2 of 19 EL students)			2022/23 3 students reclassified
Course Access LEA's progress (1-5) implementing academic standards for all students.	February 2021 CTE: 3 Physical Education: 4 VAPA: 3	March 2022 CTE: 3 Physical Education: 4 VAPA: 4			February 2024 CTE: 4 Physical Education: 5 VAPA: 4

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated Staff/PD	<p>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff.</p> <ul style="list-style-type: none"> ○ PD: We will access professional development activities through our Director of Student Services, County Offices of Education, and curriculum publishers on: assessment system, writing, learning loss/acceleration, Academic Vocabulary Toolkit (AVT), and science curriculum 	\$ 819,609	No
1.2	Instructional Materials	Provide standards-aligned instructional materials (ELA, Math, Science, Social-Studies consumable curriculum books), supplemental resources, and supplies.	\$ 28,000	No
1.3	Support Academic Achievement	<p>Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, foster youth, and students with disabilities). Components include:</p> <ul style="list-style-type: none"> ○ A comprehensive assessment system (MAP & FastBridge); ○ Aides to provide and support targeted intervention and progress monitoring; ○ Monthly data review; and ○ A Director of Student Services to oversee assessment and intervention system, work with teachers to analyze data and plan instruction and intervention, and on-site coaching and professional development to ensure continuous improvement. 	\$ 204,990	Yes
1.4	Enrichment	<p>Maintain GATE program by providing students increased exposure to high-level thinking activities throughout the day, as well as after-school enrichment programs.</p> <ul style="list-style-type: none"> ○ Staff ○ Destination Imagination fee and materials 	\$ 2,950	No

Goal Analysis for 2021/22

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

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

Overall, the actions and services for Goal 1 were successfully implemented as planned. We had ten classroom teachers and provided professional development in ELD, Academic Vocabulary Toolkit (AVT), and writing (Action 1.1). We purchased standards-aligned instructional materials including a new science curriculum (Action 1.2). Seven aides directly supported students for intervention/tutoring. The Director of Student Services oversaw our assessment and intervention system. One challenge was the school-wide use of the FastBridge assessment system. We were not able to access professional development training for this new system therefore it was used on a limited basis. Our plan for the 2022/23 school year is to provide professional development and fully implement FastBridge (Action 1.3). We offered afterschool GATE programs 2 times per month for 3rd-5th graders and 6th-8th graders. Topics varied based on the interests of participants (Action 1.4).

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

The district spent \$13,814.25 more in Goal 1 than budgeted. Material differences include spending \$24,165.61 more in Action 1.2 to purchase science curriculum, spending \$10,175.07 less in Action 1.3 due to lack of staffing for before/after school tutoring and spending \$1,903 less in Action 1.4 because we did not need to purchase as many materials as planned.

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

Actions 1.1 Certificated Staff/PD and 1.3 Support Academic Achievement

State local indicator, *Progress in implementing programs to support staff in identifying areas they can improve in deliver of instruction*, increased from 2021 to 2022. Each academic area grew by at least one level: ELA from 4 to 5; English Language Development (ELD) from 3 to 4; Math from 3 to 5; Science from 2 to 4; and History from 3 to 4. The implementation of Visual and Performing Arts (VAPA) also increased from 3 to 4.

Although achievement levels on our local MAP assessments are not where they were pre-pandemic (winter 2020), every student group made significant growth from winter 2021 in mathematics. In 2022, 42% of the All student group met standard, an 11% increase from 2021. Subgroups had significant increases: Low-income students went from 7% scoring Standard Met to 35%, Students with Disabilities went from 25% to 42%, and English learners went from 0% to 12%. On the winter 2022 MAP ELA assessment there was a slight increase in students scoring Standard Met in the All student group (45% in 2021 to 49% in 2022).

Action 1.4 Enrichment

Ninety-two percent of students surveyed in spring 2022 reported having activities at school they enjoy, the same percentage as 2021. In their survey comments, there was positive feedback on House challenges as well as GATE programs and the desire for additional offerings.

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

Metrics Changes to Desired Outcome 2023/24 changed based on Year 1 Outcome metrics:

Implementation of State Standards *Progress in Implementing Programs to Support Staff in Identifying Areas They can Improve in Delivery of Instruction*: The Desired Outcome 2023/24 for Math was 4, we met that in the Year 1 Outcome, therefore we increased the 2023/24 goal to 5.

Course Access *LEA's Progress (1-5) Implementing Academic Standards for All Students*: The Year 1 Outcome surpassed our Desired Outcome 2023/24 so we increased the desired outcome in VAPA from 4 to 5.

Course Access *Percent of Unduplicated and Students with Exceptional Needs Scoring Standard Not Met on Local Assessments, Receiving Tutoring or Tiered Intervention*: The Desired Outcome 2023/24 was 80%, we exceeded that goal in 2021/22 so we changed the Desired Outcome 2023/24 to 100% in ELA and Math.

Other Pupil Outcomes *Percent of 3rd – 8th Grade Students Scoring Standard Met on Local Assessment*: 42% of the Students with Disabilities student group scored Standard Met in the Year 1 Outcome, so we increased the Desired Outcome 2023/24 to 45%.

Action Changes based on educational partner input and Year 1 Outcome metrics:

Action 1.1 (Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff. PD: assessment system, writing, and learning loss/acceleration): Successes in student achievement on local assessments, staff input regarding professional development needs, and EL progress toward English proficiency informed the PD focus for Action 1.1 (Certificated Staff/PD). We will continue PD in our assessment systems, writing, and learning loss/acceleration and will add Academic Vocabulary Toolkit (AVT) and science curriculum.

Action 1.2 (Provide standards-aligned instructional materials, supplemental resources, and supplies by purchasing science curriculum and consumables): Science curriculum was purchased during the 2021/22 school year so that has been removed.

Goal

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

An explanation of why the LEA has developed this goal.

Educational partner feedback and input indicate a need to address the overall wellness of all students. Factors include chronic absenteeism, parent engagement, school safety, and our local school climate. A gap exists between chronic absenteeism rates between the All student group, 7.9% and Low-income student group, 16%. When asked if they feel welcome to participate at school, 85.4% of parents agreed they do but 14.6% are neutral or disagree. Spring 2022 parent survey results revealed that 83% of parents say they receive information about what their child should learn and be able to do at each grade level but 17% of parents are neutral. In addition, 75.6% of parents say they receive information on what they can do at home to help their child improve or advance learning. Parents are integral partners in the education process therefore part of our engagement process needs to be focused on improving in these areas.

Students feeling safe while at school declined slightly from 83% Usually in 2021 to 77.9% Usually in 2022. Students indicate there are activities at school they enjoy participating in (92%). In their survey comments, there was positive feedback on House challenges as well as GATE programs and the desire for additional offerings. Our work in creating an engaging environment has been successful and should continue. Five percent of our students are receiving services from a part-time counselor and teachers indicate the need for this service will continue. All educational partners have faced challenges over the past few years that require increased services and supports to address engagement and wellness. The actions in this goal are focused on creating and maintaining a positive school climate where everyone is encouraged to be an active participant in the school community.

State Priorities: 1, 3, 5, & 6

Local Priorities: Strategic Plan: Culture & Climate 2, 3, 4, 5; Facilities 1, 2, 3

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Basic Services Facilities Inspection Tool Rating Source: Facility Inspection Tool (FIT)	December 2020 Exemplary	October 2021 Exemplary			December 2023 Exemplary
Parental Involvement Percent of parents who agree the school seeks parental involvement. Source: Survey	February 2021 91.2% All 91% Low-income 100% Students with Exceptional Needs	February 2022 92.7% All 100% Low-income 100% Students with Exceptional Needs			February 2024 95% All 95% Low-income 100% Students with Exceptional Needs

					<i>Updated 2022</i> Maintain >98% Low-income
Pupil Engagement Attendance Rate Source: P2 Local Data	P2 2021 96.33%	P2 2022 94%			P2 2024 98%
Pupil Engagement Chronic Absenteeism Rate Source: CA School Dashboard and/or DataQuest	Fall 2019 6.2% All 10.1% Low-income	Fall 2021 7.9% All 16% Low-income			Fall 2023 5% All 7% Low-income
Pupil Engagement Middle School Dropout Rate Source: CALPADS	EOY 2020 0%	EOY 2021 0%			EOY 2023 0%
School Climate Suspension Rate Source: CA School Dashboard and/or CALPADS	Fall 2019 .5%	EOY 2021 0%			Fall 2023 0%
School Climate Expulsion Rate Source: CALPADS	EOY 2020 0%	EOY 2021 0%			EOY 2023 0%
School Climate Percent of parents, students, and staff who feel the school is safe.	February 2021 Parents 97.1% Strongly Agree/Agree Students 83% Usually 15% Sometimes Staff We will collect baseline data.	March 2022 Parents 97.6% Strongly Agree/Agree Students 77.9% Usually 20.4% Sometimes Staff 100% Strongly Agree/Agree			February 2024 Parents Maintain >95% Strongly Agree/Agree Students 88% Usually 10% Sometimes Staff 95% Agree <i>Updated 2022</i>

Source: Survey					Staff Maintain >98% Strongly Agree/Agree
School Climate Percent of parents and students who feel a sense of connectedness to the school. Source: Survey	February 2021 97% Parents 92% Students	February 2022 100% Parents 92% Students			February 2024 98% Parents 95% Students <i>Updated 2022</i> Maintain >98% Parents

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Parent Engagement	Promote parent involvement through parent information opportunities, two-way communication systems, and engaging school events.	\$ 3,664	No
2.2	Social-emotional Health	Support students' social and emotional health by providing a part-time school counselor and a screening program.	\$ 7,031	No
2.3	Transportation	Provide transportation services at no cost to families.	\$ 110,237	No
2.4	Facilities	Continue to provide safe, well maintained facilities. <ul style="list-style-type: none"> ○ Personnel ○ Intercom ○ Video surveillance 	\$ 268,552	No
2.5	Parent Partnership	Enhance the partnership between school and home by ensuring parents are given the standards for each grade level and by educating parents on ways they can support their child's learning at home. <ul style="list-style-type: none"> ○ Standards brochures for each grade level ○ Curriculum based newsletters ○ Family nights 	\$ 600	No

Goal Analysis for 2021/22

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

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

All actions were completed except for part of Action 2.4 (Continue to provide safe, well maintained facilities). Numerous virtual and in-person school events were offered this year. We communicated with families via Facebook, a monthly newsletter, text messages for reminders and information, website, and emails (Action 2.1). A part-time school counselor supported students and families, provided SEL curriculum in the form of lessons to teachers, and taught SEL lessons in classes (Action 2.2). We provided transportation at no cost to families. We transported about 50 students per day (Action 2.3). We funded 3.25 FRE Custodian/Maintenance staff to maintain facilities and we installed high speed internet.

It was challenging to find a company to come to the school to give us a bid for a video and intercom system. We didn't get bids until late spring 2022 but it is our intention to complete the installation of a new video surveillance and intercom system during the 2022/23 school year. Although a new HVAC unit in the office and carpet was not originally planned we were able to make those repairs/improvements in the 2021/22 school year. (Action 2.4).

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

The district spent \$47,305 more in Goal 2 than planned. Bus repairs cost \$8,566 more than budgeted. (Action 2.3) The installation of new carpet in classrooms and a new HVAC unit in the office account for the remainder of the increased spending. (Action 2.4)

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

Action 2.1 Parent Engagement

Parent survey results remain positive and any decline was attributed to the restrictions due to Covid. All parents who completed the survey say the school is a friendly, welcoming environment for their family. Parents specifically noted the excellent communication from the school (97.6%) and the accessibility of staff to address questions or concerns (97.6%). Positive comments noted the friendly and encouraging staff, school climate, communication, teamwork, family feel, and fun activities.

Action 2.2 Social-emotional Health

About 5% of our students were supported by a part-time school counselor. Suspension decreased from 0.5% in 2021 to 0% in 2022.

Action 2.4 Facilities

School cleanliness was rated high by the students (99.1%). Parents feel the school is a safe place for their child to learn ((97.5%).

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

Metrics Changes to Desired Outcome 2023/24 changed based on Year 1 Outcome metrics:

Parental Involvement *Percent of Parents Who Agree the School Seeks Parental Involvement*: Parents of children in the low-income student group rated Year 1 Outcome as 100% therefore we increased the Desired Outcomes 2023/24 to Maintain >98%.

School Climate *Percent of Parents, Students, and Staff Who Feel the School is Safe*: Staff rating for Year 1 Outcome is 100% so we changed the Desired Outcomes 2023/244 to Maintain >98%.

School Climate *Percent of Parents and Students who Feel a Sense of Connectedness to the School*: The Year 1 Outcome surpassed our Desired Outcome 2023/24 so we changed the goal to Maintain >98%

Action Changes based on educational partner input and Year 1 Outcome metrics:

Action 2.4 (Facilities): We removed the task of installing High Speed internet since that was installed in the 2021/22 school year.

Action 2.5 (Parent Partnership): Spring 2022 parent survey results revealed that 83% of parents say they receive information about what their child should learn and be able to do at each grade level but 17% of parents are neutral. In addition, 75.6% of parents say they receive information on what they can do at home to help their child improve or advance learning. As a result, Action 2.5 (Enhance the partnership between school and home by ensuring parents are given the standards for each grade level and by educating parents on ways they can support their child's learning at home) was added for the 2022/23 school year.

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$142,662	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
8.93%	0	0	8.93%

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

Required Descriptions

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

Marcum-Illinois EUSD will receive \$142,662 in supplemental funding for the 2022/23 school year based on the number and concentration of English learners, low income, and foster youth and does not qualify for concentration grant funding. All actions and expenditures of funds marked as contributing to increased or improved services focus on the needs of our unduplicated population and were developed using a careful analysis of data and input from our educational partners. A review of the district's needs and metrics, along with educational partner input, determined that continued support of students' academic achievement would be the most effective use of supplemental funds to meet the goals for unduplicated pupils. The following actions are principally directed and effective in increasing performance for low-income students, English learners, and foster youth. These actions and services are being performed on a schoolwide or districtwide basis to increase their overall efficiency and effectiveness.

A review of 2022 local assessment, Measures of Academic Progress (MAP), revealed increases in the metric, *Percent of 3rd-8th Grade Students Scoring Standard Met*, in math compared to winter 2021. In 2022, 42% of the All student group met standards, an 11% increase from 2021. Subgroups had significant increases: Low-income students went from 7% scoring Standard Met to 35%, Students with Disabilities went from 25% to 42%, and English learners went from 0% to 12%. Despite this progress, there is still a performance gap in ELA and Math between the Unduplicated student group and the All student group. On the winter 2022 MAP ELA

assessment, 49% of the All student group scored Standard Met but 0% of English learners, 32% Low-income, and 31% Students with Disabilities scored Standard Met. Winter 2022 MAP Math assessments had similar achievement gaps between the All student group (42%) and Low-income (35%) and English learners (12%). Spring 2021 CAASPP Math results identified an achievement gap between the All student group (43.6%) and the Low-income student group (25.5%).

We saw progress for our unduplicated student groups on local mathematics assessments but considering the continued performance gap we will continue Goal 1, Action 1.3 but with some adjustments to the comprehensive assessment/intervention system we started in the 2021/22 school year. The Director of Student Services and classroom teachers will hold monthly data meetings with a focus on our unduplicated students. During these meetings, the team will identify skill gaps that will be addressed in the classroom with the whole class and identify students in need of Tier II and Tier III intervention. Targeted intervention will be planned and scheduled. We will obtain the professional development needed to fully implement the FastBridge assessment and progress monitoring system. The Director of Student Services will oversee all universal testing, progress monitoring, assessment scheduling, and training for delivery of targeted intervention as well as monitor the progress of unduplicated pupils. Professional development activities and coaching directed at supporting struggling students and effective delivery of intervention will also be embedded throughout. These actions are being provided on an LEA-wide basis and we expect that all students scoring less than proficient on CAASPP and local assessments will benefit. However, because of the gap in performance and slower rate unduplicated pupils are recovering from pandemic related learning loss, we believe this action will support our unduplicated pupils significantly more than other students as measured by an increase in percent proficient on ELA and math universal assessments. Goal 1, Action 1.3.

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

Marcum-Illinois Union Elementary School District is required to increase and improve services for unduplicated pupils by 8.93%. The actions identified within the prompt above will be completed in order to meet his proportionality percentage.

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

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

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

LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
0.00%	8.93%	\$ 170,223	0.00%	10.66%	Total:	\$ 170,223
					LEA-wide Total:	\$ 170,223
					Limited Total:	\$ -
					Schoolwide Total:	\$ -

Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
Yes	LEA-wide	Socio-economically Disadvantaged, English learners, students with disabilities	All Schools	\$ 170,223	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
No	LEA-wide		All Schools	\$ -	0.00%
				\$ -	0.00%
				\$ -	0.00%

2021/22 Contributing Actions Annual Update Table

6. Estimated Actual LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Actual Percentage of Improved Services (%)	Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
\$ 138,848	\$ 150,144	\$ 147,356	\$ 2,788	0.00%	0.00%	0.00% - No Difference

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Certificated Staff/PD	No	\$ -	\$ -	0.00%	0.00%
1	1.2	Instructional Materials	No	\$ -	\$ -	0.00%	0.00%
1	1.3	Support Academic Achievement	Yes	\$ 150,144	\$ 147,356.00	0.00%	0.00%
1	1.4	Enrichment	No	\$ -	\$ -	0.00%	0.00%
2	2.1	Parent Engagement	No	\$ -	\$ -	0.00%	0.00%
2	2.2	Social-emotional Health	No	\$ -	\$ -	0.00%	0.00%
2	2.3	Transportation	No	\$ -	\$ -	0.00%	0.00%
2	2.4	Facilities	No	\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%
				\$ -	\$ -	0.00%	0.00%

2021/22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$ 1,519,548	\$ 138,848	0.00%	9.14%	\$ 147,356	0.00%	9.70%	\$0.00 - No Carryover	0.00% - No Carryover

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

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

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

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

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

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

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

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

Local Control and Accountability Plan:

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

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

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

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

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

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

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

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

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions

- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

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

Required Goals

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

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

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.
- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

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

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

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

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

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

Complete the table as follows:

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

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

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome ⁵² for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a⁵⁸planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)
- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)

- Table 5: LCFF Carryover Table (for the current LCAP Year)

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

Data Entry Table

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

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

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.

- If “Yes” is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the⁶⁰ action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).
- **10. Estimated Actual Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Estimated Actual LCFF Base Grant and the Estimated Actual LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)

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

Contributing Actions Annual Update Table

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

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)
- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 4 from 7)
 - This amount is the Total Planned Contributing Expenditures (4) subtracted from the Total Estimated Actual Expenditures for Contributing Actions (7)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column

- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

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

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

Marcum-Illinois Union School District



Marcum-Illinois Elementary School District 2022/2023 ADOPTED BUDGET REPORT

**Maggie Irby
Superintendent/Principal**

Marcum – Illinois Elementary School District
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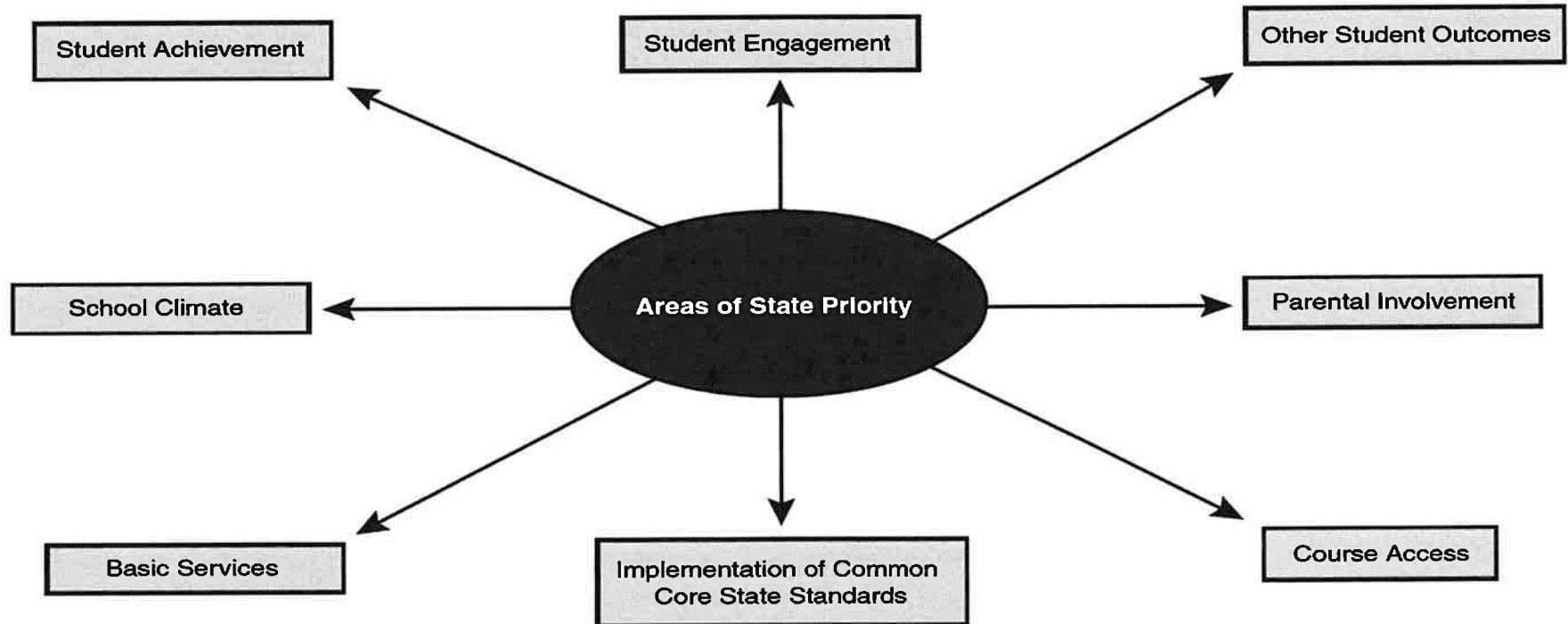
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- Ending Fund Balance History Page 15

Marcum – Illinois Elementary School District
INTRODUCTION
2022-2023
Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2021/2022 "*Estimated Actuals*" in columns A-C and the 2022/2023 "*Proposed Adopted Budget*" in columns D-F. The final column reflects the percentage of variance between the **2021/2022 Estimated Actuals** and the ***proposed 2022/2023 Adopted Budget***.

Marcum – Illinois Elementary School District EIGHT STATE PRIORITIES 2022-2023 Adopted Budget

Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

Marcum – Illinois Elementary School District
 GENERAL FUND REVENUE ASSUMPTIONS
 2022-2023 Adopted Budget Report

Local Control Funding Formula

- Based on 2022/2023 Projected ADA of 174.52
- Property Taxes: \$522,671
 Prop Tax In-Lieu: (\$487,301)
 Net of Prop Taxes: \$35,370
- State Aid = \$1,448,839

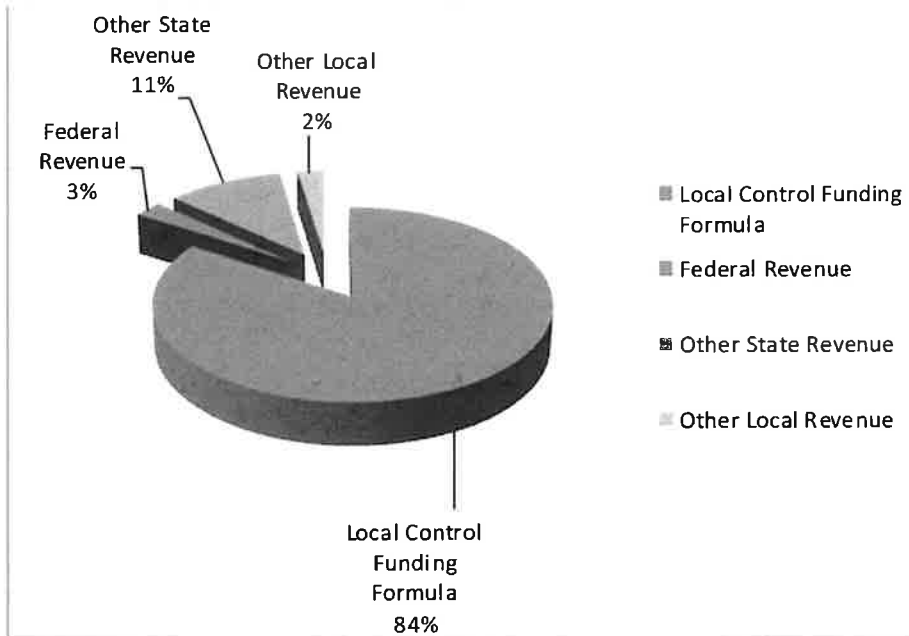
Other State and Federal Funding

- Unrestricted Lottery = \$163 per Annual ADA
- Restricted Lottery = \$65 per Annual ADA
- Federal Title I, Title II, Title IV and REAP funding remain flat.
- Expanded Learning Opportunities Program remains flat at \$50,000.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2022-2023 Adopted Budget Report



As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (84%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on a previous slide.

The district will continue to receive federal funds such as Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations. The district will also receive one-time ESSER III funds.

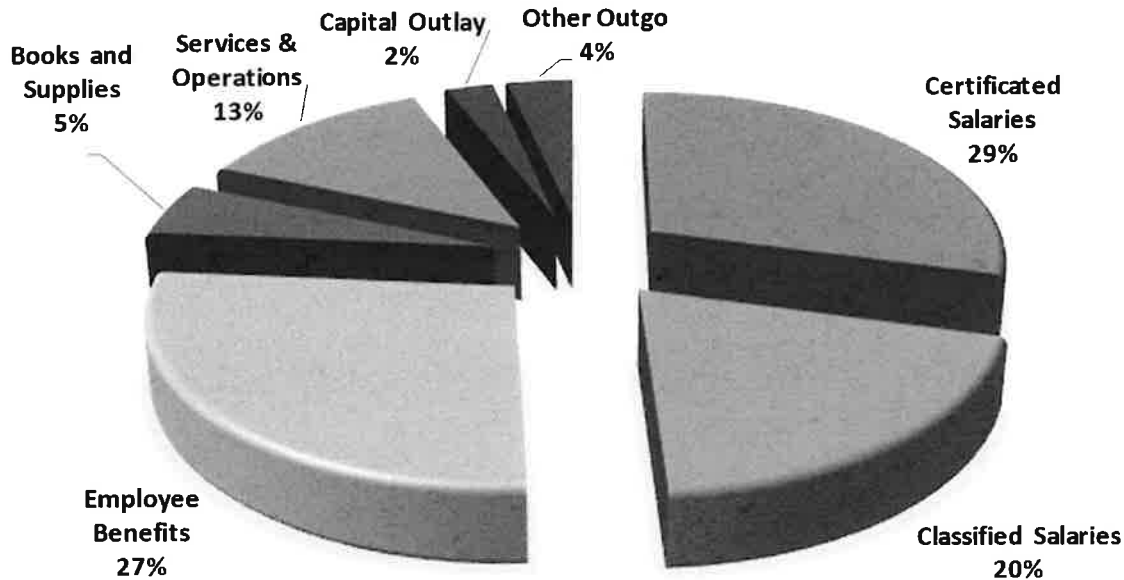
Other state funds consist of child nutrition, after school program, mandated costs, lottery, and expanded learning opportunities program (ELOP).

Local resources include charter oversight fees, charter lease agreement, interest, donations, local grants, and parent fees for childcare.

REVENUE SOURCES

Local Control Funding Formula	\$1,931,002
Federal Revenue	\$60,437
Other State Revenue	\$246,690
Other Local Revenue	\$55,806
TOTAL DISTRICT REVENUE	\$2,293,935
Charter Oversight	\$ 191,536
Charter Lease	\$ 360,000
TOTAL REVENUE BUDGET	\$2,845,471

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2022-2023 Adopted Budget Report



EXPENDITURES	
Certificated Salaries	\$843,753
Classified Salaries	\$569,923
Employee Benefits	\$783,321
Books and Supplies	\$145,626
Services & Operations	\$361,737
Capital Outlay	\$70,000
Other Outgo	\$98,972
Operational Budget	\$2,873,332
Transfers Out	\$58,223
TOTAL EXPENDITURES & TRANSFERS OUT	\$2,931,555

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2022-2023 Adopted Budget Report

CERTIFICATED SALARIES - \$843,753

Salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other known staffing needs. The increase in certificated salaries from 21-22 Estimated Actuals is primarily due to the one-time budgeted expenditures for Saturday school, extra duty and tutoring services to spend one-time restricted funds.

CLASSIFIED SALARIES - \$569,923

Salary projections are based on 15.6 classified FTEs and other known staffing needs. The decrease in salaries from 21-22 Estimated Actuals is the net result of decreasing the budget for After School Education and Safety program and increasing the budget to cover the step and column.

EMPLOYEE BENEFITS - \$783,321

Benefit projections are based on 22/23 projected salaries and H & W benefit cap of \$12,000. Also included are an increased STRS and PERS rates of 19.10% and 25.37%, respectively.

BOOKS AND SUPPLIES - \$145,626

The books and supplies budget includes the projected cost of core and intervention instructional materials and technology related expenditures. Also included are materials and supplies for maintenance, custodial, district, and site administration. The decrease in budgeted expenditures from 21-22 Estimated Actuals is the net result of removing one-time expenditures such as Science curriculum and student Chromebooks, and increasing budget for REAP and one-time Kitchen Infrastructure.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2022-2023 Adopted Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$361,737

Projected services and other operating expenses include professional development costs, insurance and service agreements, contracted counseling services, maintenance and transportation repairs, and other miscellaneous fees. The decrease in budgeted expenditures from 21-22 Estimated Actuals is primarily due to the projected decrease in utility costs paid to PG&E for electricity.

CAPITAL OUTLAY - \$70,000

Capital outlay expenditures include \$50,000 for the new intercom system and video surveillance. There is also \$20,000 budgeted for any unexpected facility repairs and improvements.

OTHER OUTGO - \$98,972

Other Outgoing expenditures include the two lease payments for the solar project, as well as the projected cost for the Special Ed Excess Cost, which is projected to increase from 21-22 Estimated Actuals.

INTERFUND TRANSFERS IN/OUT - \$58,223

There are transfers out from General Fund to Nutrition Services (Fund 13) \$22,315 and Child Development (Fund 12) for \$35,908.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$132,354

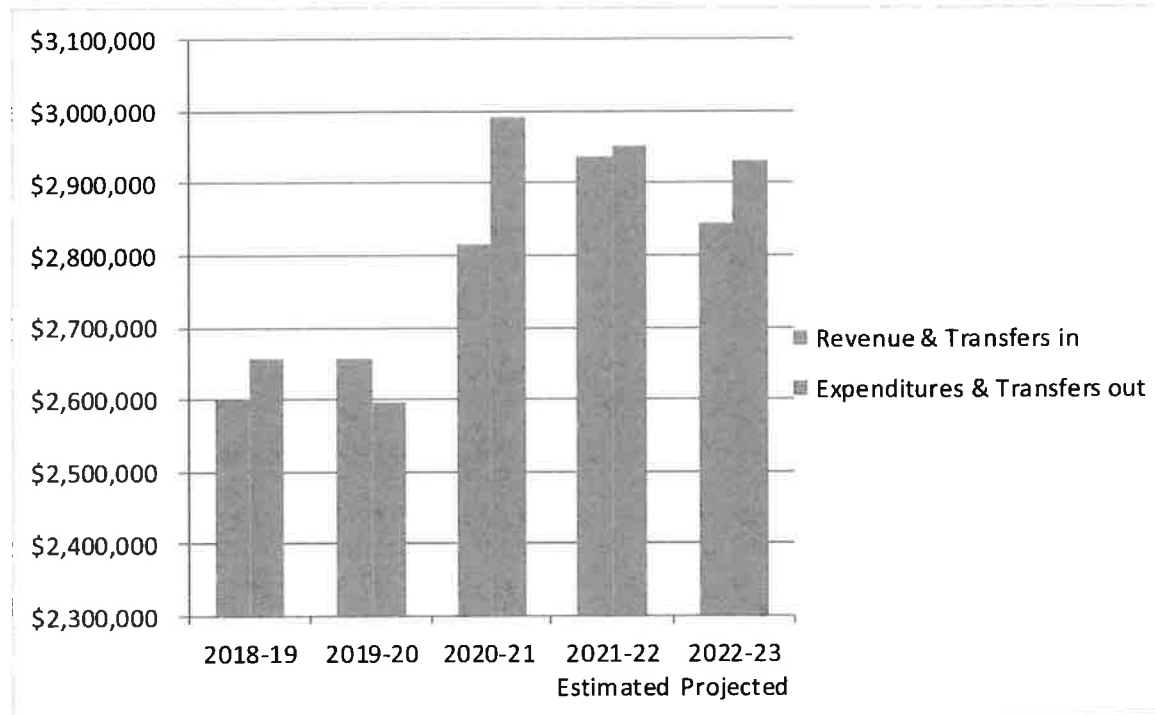
Planned contributions from unrestricted to restricted are for special education costs of \$67,275, \$22,660 for routine restricted maintenance and \$42,419 to After School Education and Safety (ASES).

Marcum – Illinois Elementary School District

REVENUES VS. EXPENDITURES

2022-2023 Adopted Budget Report

The projected 22/23 adopted budget shows planned deficit spending and a net surplus in the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in the budget year as well as the two subsequent years.



	2018-19	2019-20	2020-21	2021-22 Estimated	2022-23 Projected
Revenues & Transfers In	2,599,175	2,657,895	2,816,467	2,935,706	2,845,471
Expenditures & Transfers Out	2,656,357	2,596,647	2,991,579	2,952,412	2,931,555
(DEFICIT)/SURPLUS	(57,182)	61,248	(175,111)	(16,706)	(86,084)

Marcum – Illinois Elementary School District
OTHER FUNDS
2022-2023 Adopted Budget Report

Student Body Fund – 22/23 ending fund balance is projected to be \$16,120.

Child Development Fund – 22/23 ending fund balance is projected to be \$2,233. This amount is the State Preschool certified reserve account.

Cafeteria Fund – 22/23 ending fund balance is projected to be \$14,835. This amount includes the value of the nutrition services food inventory.

Capital Facilities Fund – (Developer Fees) 22/23 ending fund balance is projected to be \$33,578.



Marcum – Illinois Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2022-2023 Adopted Budget Report

The MYP indicates that the Marcum-Illinois Union School District will deficit spend in the budget year and have a net surplus in both subsequent years. LCFF revenue is calculated using 174.52 ADA in both years, with a COLA of 5.38% for 23-24, and 4.02% for 24-25. ESSER III and Expanded Learning Opportunities Grant one-time federal funds were removed in 23-24.

Expenditure adjustments are as follows:

- Object 1000 Removed ESSER III tutoring and extra duty salaries in 23-24. Increased to record estimated cost of range and step increases in 23/24 & 24/25.
- Object 2000 Increased to record estimated cost of step increases in 23/24 & 24/25.
- Object 3000 Increased to cover the above salary adjustments and rate changes in PERS @ 25.20% in 23/24 and 24.60% in 24/25 & STRS @ 19.10% in 23/24 and 24/25, as well as unemployment insurance rate changes @ 0.20% in 23/24 and 24/25.
- Object 4000 Removed one-time expenditures. Moved REAP budget back to supplies from capital expenditures in 22/23. Increased expenditures by CPI of 3.14% and 1.97% in 23/24 and 24/25, respectively.
- Object 5000 Removed one-time expenditures in 22/23. Increased expenditures by CPI of 3.14% and 1.97% in 23/24 and 24/25, respectively.
- Object 6000 Removed one-time intercom system and video surveillance project in 23/24. Budgeted for miscellaneous facilities repairs/improvements in 23/24 and 24/25.
- Other Outgo Special Education Excess Cost was kept flat in 23/24 and 24/25. Increase payment for solar loan according to the payment schedule in 23-24 and 24-25.
- Transfers-Out Transfers out to Nutrition Services and Child Development funds were kept flat in 23/24 and 24/25 to balance programs.
- Other Sources No adjustments.

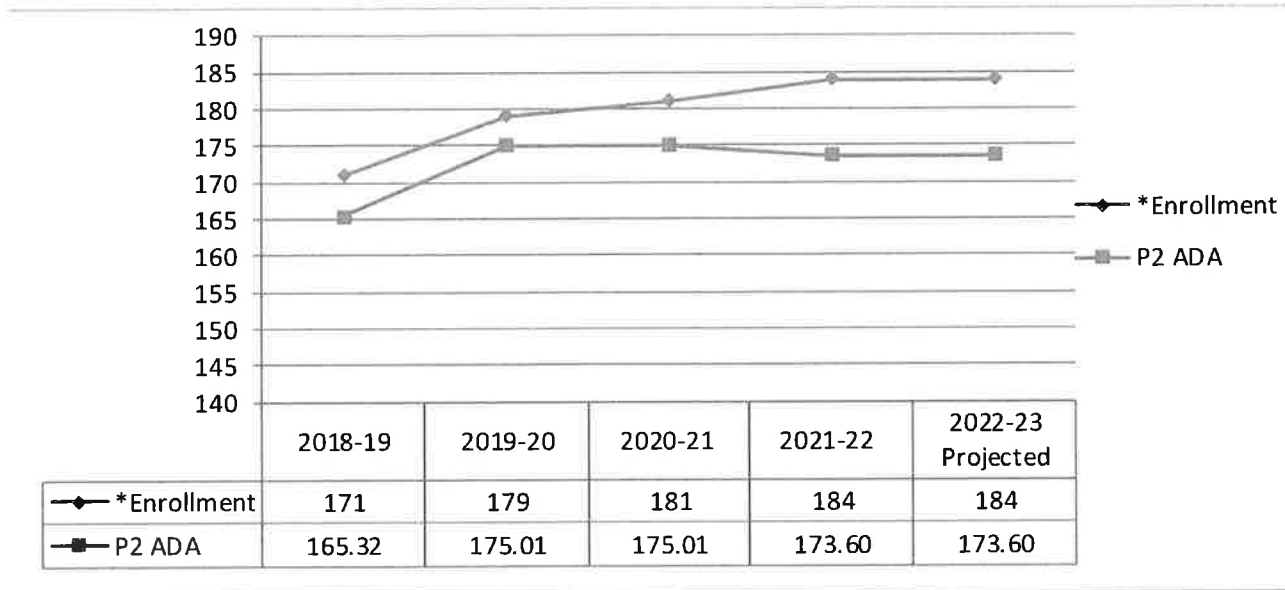
**2022-23 Budget Development
Marcum-Illinois School District**

Funded District & County Operated ADA	6.56% COLA			Projected Increase/ (Decrease)	5.38% COLA			Projected Increase/ (Decrease)	4.02% COLA		
	PROJECTED 2022/23				PROJECTED 2023/24				PROJECTED 2024-25		
	174.52 Unrestricted	ADA Restricted	Projected P-2 Total		174.52 Unrestricted	ADA Restricted	Projected P-2 Total		174.52 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	1,931,002	0	1,931,002	4.79%	2,023,500	0	2,023,500	3.64%	2,097,165	0	2,097,165
2) Federal Revenue	0	60,437	60,437	-39.45%	0	36,597	36,597	0.00%	0	36,597	36,597
3) Other State Resources	34,036	212,654	246,690	0.00%	34,036	212,654	246,690	0.00%	34,036	212,654	246,690
4) Other Local Revenue	573,336	34,006	607,342	0.01%	573,336	34,083	607,419	0.18%	573,336	35,169	608,505
TOTAL REVENUES	2,538,374	307,097	2,845,471		2,630,872	283,334	2,914,206		2,704,537	284,420	2,988,957
EXPENDITURES											
1) Certificated	816,974	26,779	843,753	-0.65%	826,832	11,418	838,250	2.08%	843,600	12,118	855,718
2) Classified	487,904	82,019	569,923	1.14%	492,786	83,649	576,435	0.62%	494,881	85,119	580,000
3) Employee Benefits-Statutory	632,633	150,688	783,321	-3.32%	626,526	130,757	757,283	0.25%	628,204	130,958	759,162
4) Books & Supplies	97,701	47,925	145,626	-8.08%	100,769	33,087	133,856	1.56%	102,754	33,193	135,947
5) Services, Other Operating	278,009	83,728	361,737	-1.34%	286,738	70,135	356,873	1.61%	292,387	70,216	362,604
6) Capital Outlay	50,000	20,000	70,000	-71.43%	10,000	10,000	20,000	0.00%	10,000	10,000	20,000
7) Other Outgo	33,972	65,000	98,972	1.37%	35,330	65,000	100,330	1.40%	36,736	65,000	101,736
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
TOTAL EXPENDITURES	2,397,193	476,139	2,873,332		2,378,981	404,046	2,783,028		2,408,563	406,605	2,815,166
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	141,181	(169,042)	(27,861)		251,891	(120,712)	131,178		295,974	(122,185)	173,791
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In	0		0		0		0		0		0
b) Transfers Out	(58,223)	0	(58,223)		(58,223)	0	(58,223)		(58,223)	0	(58,223)
2) Other Sources/Uses											
a) Sources					0		0		0		0
b) Uses/Long Term Debt											
c) 07-08 C/O flexibility							0				0
3) Contrib to Restricted	(132,354)	132,354	0		(132,509)	132,509	0		(132,609)	132,609	(0)
TOTAL OTHER SOURCES	(190,577)	132,354	(58,223)		(190,732)	132,509	(58,223)		(190,832)	132,609	(58,223)
NET INCREASE (DECREASE) IN FUND BALANCE	(49,396)	(36,688)	(86,084)		61,159	11,797	72,955		105,144	10,424	115,568
FUND BALANCE											
BEGINNING BALANCE	1,116,823	139,005	1,255,828		1,067,427	102,316	1,169,744		1,128,586	114,113	1,242,699
ESTIMATED ENDING BALANCE	1,067,427	102,316	1,169,744		1,128,586	114,113	1,242,699		1,233,729	124,537	1,358,266
State Requirement 5% Reserve For Economic Uncertainties @ 20%	586,311				568,250				574,678		

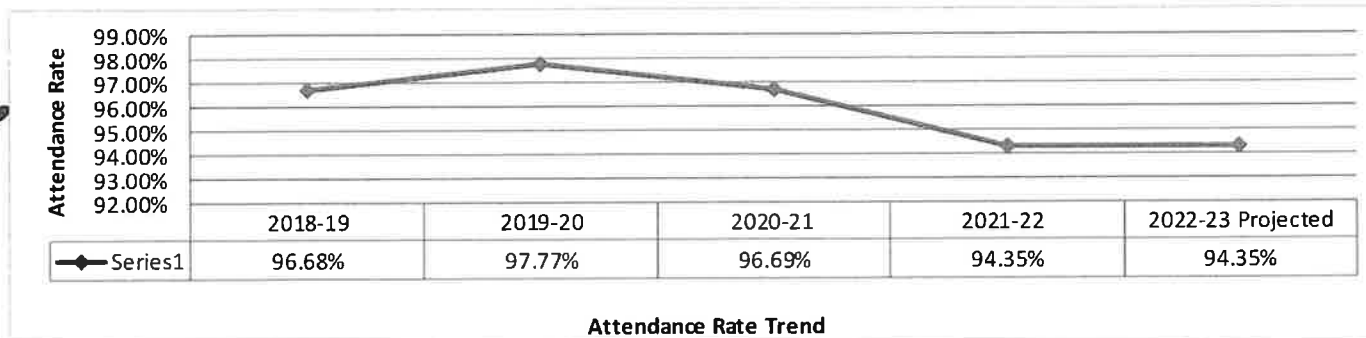
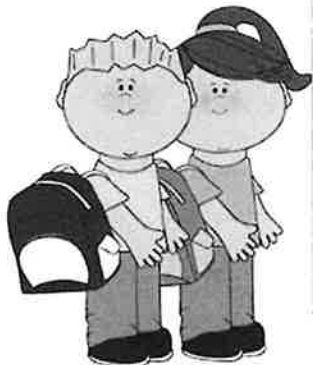
Marcum – Illinois Elementary School District

*Enrollment/ADA and Attendance Rate Trends

2022-2023 Adopted Budget Report



* Does not include county operated ADA.



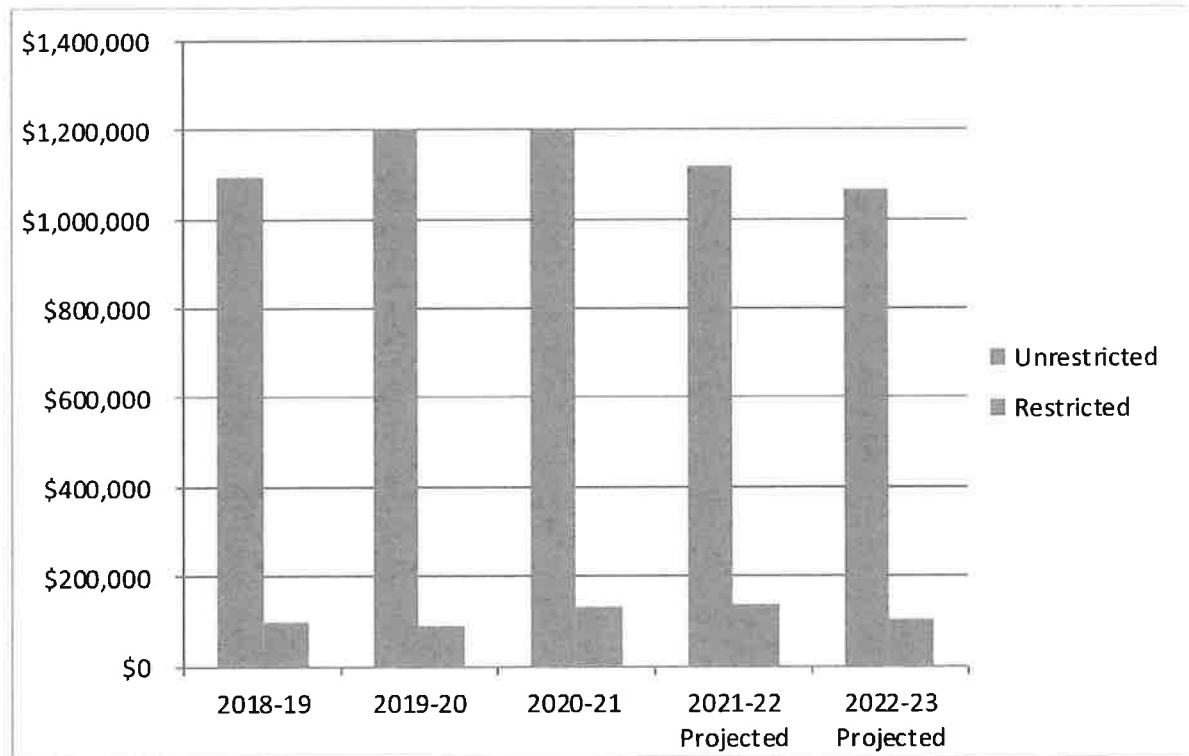
*Four the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2022-2023 Adopted Budget Report

The estimated ending balance for the 22/23 year is \$1,169,743. Of this amount, \$586,311 (20%) has been designated for economic uncertainties, which is 15% more of that required by the State of California.



	2018-19	2019-20	2020-21	2021-22 Projected	2022-23 Projected
Total EFB	\$ 1,193,092	\$ 1,290,076	\$ 1,331,660	\$ 1,255,827	\$ 1,169,743

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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: Marcum-Illinois Union
Elementary, 2452 El
Centro Blvd. East
Nicolaus CA, 95659
Date: June 03, 2022

Public Hearing:

Place: Marcum-Illinois Union
Elementary, 2452 El
Centro Blvd. East
Nicolaus CA, 95659
Date: June 06, 2022
Time: 06:00 PM

Adoption Date: June 13, 2022

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

Contact person for additional information on the budget reports:

Name: Maggie Irby
Title: Superintendent/Principal

Telephone: 530-656-2407
E-mail: Maggiel@sutter.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
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 (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	

		<ul style="list-style-type: none"> If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	n/a	
			n/a	
			n/a	
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: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? <ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 13, 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	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of
Schools:

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

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

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

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

Signed

Date of Meeting: Jun 13, 2022

_____ Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

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

Description	Resource Codes	Object Codes	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	1,849,080.00	0.00	1,849,080.00	1,931,002.00	0.00	1,931,002.00	4.4%
2) Federal Revenue		8100-8299	0.00	73,129.00	73,129.00	0.00	60,437.00	60,437.00	-17.4%
3) Other State Revenue		8300-8599	34,265.00	370,417.00	404,682.00	34,036.00	212,654.00	246,690.00	-39.0%
4) Other Local Revenue		8600-8799	575,800.00	33,015.00	608,815.00	573,336.00	34,006.00	607,342.00	-0.2%
5) TOTAL, REVENUES			2,459,145.00	476,561.00	2,935,706.00	2,538,374.00	307,097.00	2,845,471.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	734,853.00	71,062.00	805,915.00	816,974.00	26,779.00	843,753.00	4.7%
2) Classified Salaries		2000-2999	467,007.00	113,522.00	580,529.00	487,904.00	82,019.00	569,923.00	-1.8%
3) Employee Benefits		3000-3999	574,244.00	171,138.00	745,382.00	632,633.00	150,688.00	783,321.00	5.1%
4) Books and Supplies		4000-4999	131,333.00	47,763.00	179,096.00	97,701.00	47,925.00	145,626.00	-18.7%
5) Services and Other Operating Expenditures		5000-5999	295,548.00	88,853.00	384,401.00	278,009.00	83,728.00	361,737.00	-5.9%
6) Capital Outlay		6000-6999	62,246.00	67,552.00	129,798.00	50,000.00	20,000.00	70,000.00	-46.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,557.00	44,874.00	78,431.00	33,972.00	65,000.00	98,972.00	26.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,298,788.00	604,764.00	2,903,552.00	2,397,193.00	476,139.00	2,873,332.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			160,357.00	(128,203.00)	32,154.00	141,181.00	(169,042.00)	(27,861.00)	-186.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	48,860.00	0.00	48,860.00	58,223.00	0.00	58,223.00	19.2%
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	(134,252.00)	134,252.00	0.00	(132,354.00)	132,354.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(183,112.00)	134,252.00	(48,860.00)	(190,577.00)	132,354.00	(58,223.00)	19.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(22,755.00)	6,049.00	(16,706.00)	(49,396.00)	(36,688.00)	(86,084.00)	415.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,198,671.00	132,988.00	1,331,659.00	1,116,822.00	139,005.00	1,255,827.00	-5.7%
b) Audit Adjustments		9793	(59,094.00)	0.00	(59,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,139,577.00	132,988.00	1,272,565.00	1,116,822.00	139,005.00	1,255,827.00	-1.3%
d) Other Restatements		9795	0.00	(32.00)	(32.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,139,577.00	132,956.00	1,272,533.00	1,116,822.00	139,005.00	1,255,827.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,116,822.00	139,005.00	1,255,827.00	1,067,426.00	102,317.00	1,169,743.00	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,070.00	0.00	2,070.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	139,005.00	139,005.00	0.00	102,317.00	102,317.00	-26.4%
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	241,536.00	0.00	241,536.00	191,536.00	0.00	191,536.00	-20.7%
Intercom System	0000	9780	50,000.00		50,000.00			0.00	
Charter Oversight	0000	9780	191,536.00		191,536.00			0.00	
Charter Oversight	0000	9780			0.00	191,536.00		191,536.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	590,482.00	0.00	590,482.00	586,311.00	0.00	586,311.00	-0.7%
Unassigned/Unappropriated Amount		9790	282,734.00	0.00	282,734.00	289,579.00	0.00	289,579.00	2.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,250,565.61	44,759.97	1,295,325.58				
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	2,070.00	0.00	2,070.00				
d) with Fiscal Agent/Trustee		9135	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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	630.17	468.66	1,098.83				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,253,265.78	45,228.63	1,298,494.41				
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	79,473.69	0.00	79,473.69				
2) Due to Grantor Governments		9590	1,065.00	0.00	1,065.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			80,538.69	0.00	80,538.69				
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)			1,172,727.09	45,228.63	1,217,955.72				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,363,608.00	0.00	1,363,608.00	1,448,839.00	0.00	1,448,839.00	6.3%
Education Protection Account State Aid - Current Year		8012	450,403.00	0.00	450,403.00	446,793.00	0.00	446,793.00	-0.8%
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	4,377.00	0.00	4,377.00	4,377.00	0.00	4,377.00	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	200.00	0.00	200.00	200.00	0.00	200.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	405,230.00	0.00	405,230.00	405,230.00	0.00	405,230.00	0.0%
Unsecured Roll Taxes		8042	26,247.00	0.00	26,247.00	26,247.00	0.00	26,247.00	0.0%
Prior Years' Taxes		8043	755.00	0.00	755.00	755.00	0.00	755.00	0.0%
Supplemental Taxes		8044	76,320.00	0.00	76,320.00	76,320.00	0.00	76,320.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,542.00	0.00	9,542.00	9,542.00	0.00	9,542.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,336,682.00	0.00	2,336,682.00	2,418,303.00	0.00	2,418,303.00	3.5%
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	(487,602.00)	0.00	(487,602.00)	(487,301.00)	0.00	(487,301.00)	-0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,849,080.00	0.00	1,849,080.00	1,931,002.00	0.00	1,931,002.00	4.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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		1,521.00	1,521.00		1,612.00	1,612.00	6.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,755.00	1,755.00		1,734.00	1,734.00	-1.2%
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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	59,853.00	59,853.00	0.00	47,091.00	47,091.00	-21.3%
TOTAL, FEDERAL REVENUE			0.00	73,129.00	73,129.00	0.00	60,437.00	60,437.00	-17.4%
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	29,564.00	29,564.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	5,739.00	0.00	5,739.00	5,739.00	0.00	5,739.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,526.00	11,376.00	39,902.00	28,297.00	11,376.00	39,673.00	-0.6%
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		65,039.00	65,039.00		59,127.00	59,127.00	-9.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	264,438.00	264,438.00	0.00	142,151.00	142,151.00	-46.2%
TOTAL, OTHER STATE REVENUE			34,265.00	370,417.00	404,682.00	34,036.00	212,654.00	246,690.00	-39.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,000.00	0.00	360,000.00	360,000.00	0.00	360,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	191,536.00	33,015.00	224,551.00	191,536.00	34,006.00	225,542.00	0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,264.00	0.00	14,264.00	11,800.00	0.00	11,800.00	-17.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,800.00	33,015.00	608,815.00	573,336.00	34,006.00	607,342.00	-0.2%
TOTAL, REVENUES			2,459,145.00	476,561.00	2,935,706.00	2,538,374.00	307,097.00	2,845,471.00	-3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	554,659.00	46,119.00	600,778.00	615,931.00	19,000.00	634,931.00	5.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,322.00	0.00	153,322.00	174,171.00	0.00	174,171.00	13.6%
Other Certificated Salaries		1900	26,872.00	24,943.00	51,815.00	26,872.00	7,779.00	34,651.00	-33.1%
TOTAL, CERTIFICATED SALARIES			734,853.00	71,062.00	805,915.00	816,974.00	26,779.00	843,753.00	4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	136,233.00	112,802.00	249,035.00	147,298.00	81,299.00	228,597.00	-8.2%
Classified Support Salaries		2200	212,623.00	0.00	212,623.00	220,208.00	0.00	220,208.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	720.00	720.00	0.00	720.00	720.00	0.0%
Clerical, Technical and Office Salaries		2400	114,151.00	0.00	114,151.00	116,398.00	0.00	116,398.00	2.0%
Other Classified Salaries		2900	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			467,007.00	113,522.00	580,529.00	487,904.00	82,019.00	569,923.00	-1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	116,033.00	95,125.00	211,158.00	140,155.00	97,265.00	237,420.00	12.4%
PERS		3201-3202	110,384.00	30,848.00	141,232.00	131,785.00	19,627.00	151,412.00	7.2%
OASDI/Medicare/Alternative		3301-3302	50,465.00	11,429.00	61,894.00	54,955.00	6,780.00	61,735.00	-0.3%
Health and Welfare Benefits		3401-3402	188,288.00	19,318.00	207,606.00	193,150.00	15,193.00	208,343.00	0.4%
Unemployment Insurance		3501-3502	6,334.00	949.00	7,283.00	6,843.00	567.00	7,410.00	1.7%
Workers' Compensation		3601-3602	37,042.00	5,623.00	42,665.00	40,047.00	3,410.00	43,457.00	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,698.00	7,846.00	73,544.00	65,698.00	7,846.00	73,544.00	0.0%
TOTAL, EMPLOYEE BENEFITS			574,244.00	171,138.00	745,382.00	632,633.00	150,688.00	783,321.00	5.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	18,000.00	40,000.00	58,000.00	3,000.00	0.00	3,000.00	-94.8%
Books and Other Reference Materials		4200	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
Materials and Supplies		4300	77,016.00	7,763.00	84,779.00	84,201.00	19,674.00	103,875.00	22.5%
Noncapitalized Equipment		4400	34,817.00	0.00	34,817.00	9,000.00	28,251.00	37,251.00	7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,333.00	47,763.00	179,096.00	97,701.00	47,925.00	145,626.00	-18.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	4,788.00	11,288.00	8,500.00	13,668.00	22,168.00	96.4%
Dues and Memberships		5300	4,500.00	0.00	4,500.00	6,000.00	0.00	6,000.00	33.3%
Insurance		5400 - 5450	24,106.00	0.00	24,106.00	24,106.00	0.00	24,106.00	0.0%
Operations and Housekeeping Services		5500	52,597.00	0.00	52,597.00	29,607.00	0.00	29,607.00	-43.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,385.00	0.00	57,385.00	47,500.00	0.00	47,500.00	-17.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,861.00	84,065.00	194,926.00	123,046.00	70,060.00	193,106.00	-9.9%
Communications		5900	39,599.00	0.00	39,599.00	39,250.00	0.00	39,250.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,548.00	88,853.00	384,401.00	278,009.00	83,728.00	361,737.00	-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	10,000.00	10,000.00	New
Buildings and Improvements of Buildings		6200	40,000.00	40,515.00	80,515.00	50,000.00	0.00	50,000.00	-37.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	22,246.00	27,037.00	49,283.00	0.00	10,000.00	10,000.00	-79.7%
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			62,246.00	67,552.00	129,798.00	50,000.00	20,000.00	70,000.00	-46.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	44,874.00	44,874.00	0.00	65,000.00	65,000.00	44.9%
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	15,824.00	0.00	15,824.00	14,205.00	0.00	14,205.00	-10.2%
Other Debt Service - Principal		7439	17,733.00	0.00	17,733.00	19,767.00	0.00	19,767.00	11.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,557.00	44,874.00	78,431.00	33,972.00	65,000.00	98,972.00	26.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,298,788.00	604,764.00	2,903,552.00	2,397,193.00	476,139.00	2,873,332.00	-1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	26,121.00	0.00	26,121.00	35,908.00	0.00	35,908.00	37.5%
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	22,739.00	0.00	22,739.00	22,315.00	0.00	22,315.00	-1.9%
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			48,860.00	0.00	48,860.00	58,223.00	0.00	58,223.00	19.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(134,252.00)	134,252.00	0.00	(132,354.00)	132,354.00	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			(134,252.00)	134,252.00	0.00	(132,354.00)	132,354.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(183,112.00)	134,252.00	(48,860.00)	(190,577.00)	132,354.00	(58,223.00)	19.2%

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	1,849,080.00	0.00	1,849,080.00	1,931,002.00	0.00	1,931,002.00	4.4%
2) Federal Revenue		8100-8299	0.00	73,129.00	73,129.00	0.00	60,437.00	60,437.00	-17.4%
3) Other State Revenue		8300-8599	34,265.00	370,417.00	404,682.00	34,036.00	212,654.00	246,690.00	-39.0%
4) Other Local Revenue		8600-8799	575,800.00	33,015.00	608,815.00	573,336.00	34,006.00	607,342.00	-0.2%
5) TOTAL, REVENUES			2,459,145.00	476,561.00	2,935,706.00	2,538,374.00	307,097.00	2,845,471.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,145,895.00	421,487.00	1,567,382.00	1,216,322.00	296,074.00	1,512,396.00	-3.5%
2) Instruction - Related Services	2000-2999		449,986.00	63,100.00	513,086.00	476,024.00	44,335.00	520,359.00	1.4%
3) Pupil Services	3000-3999		121,106.00	5,126.00	126,232.00	121,524.00	29,564.00	151,088.00	19.7%
4) Ancillary Services	4000-4999		1,651.00	0.00	1,651.00	1,651.00	0.00	1,651.00	0.0%
5) Community Services	5000-5999		50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		143,203.00	17,294.00	160,497.00	175,734.00	18,506.00	194,240.00	21.0%
8) Plant Services	8000-8999		403,340.00	52,883.00	456,223.00	371,966.00	22,660.00	394,626.00	-13.5%
9) Other Outgo	9000-9999	Except 7600-7699	33,557.00	44,874.00	78,431.00	33,972.00	65,000.00	98,972.00	26.2%
10) TOTAL, EXPENDITURES			2,298,788.00	604,764.00	2,903,552.00	2,397,193.00	476,139.00	2,873,332.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			160,357.00	(128,203.00)	32,154.00	141,181.00	(169,042.00)	(27,861.00)	-186.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		48,860.00	0.00	48,860.00	58,223.00	0.00	58,223.00	19.2%
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		(134,252.00)	134,252.00	0.00	(132,354.00)	132,354.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(183,112.00)	134,252.00	(48,860.00)	(190,577.00)	132,354.00	(58,223.00)	19.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,755.00)	6,049.00	(16,706.00)	(49,396.00)	(36,688.00)	(86,084.00)	415.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,198,671.00	132,988.00	1,331,659.00	1,116,822.00	139,005.00	1,255,827.00	-5.7%
b) Audit Adjustments	9793		(59,094.00)	0.00	(59,094.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,139,577.00	132,988.00	1,272,565.00	1,116,822.00	139,005.00	1,255,827.00	-1.3%
d) Other Restatements	9795		0.00	(32.00)	(32.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,139,577.00	132,956.00	1,272,533.00	1,116,822.00	139,005.00	1,255,827.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,116,822.00	139,005.00	1,255,827.00	1,067,426.00	102,317.00	1,169,743.00	-6.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		2,070.00	0.00	2,070.00	0.00	0.00	0.00	-100.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	139,005.00	139,005.00	0.00	102,317.00	102,317.00	-26.4%
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		241,536.00	0.00	241,536.00	191,536.00	0.00	191,536.00	-20.7%
Intercom System	0000 9780		50,000.00		50,000.00			0.00	
Charter Oversight	0000 9780		191,536.00		191,536.00			0.00	
Charter Oversight	0000 9780				0.00	191,536.00		191,536.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		590,482.00	0.00	590,482.00	586,311.00	0.00	586,311.00	-0.7%
Unassigned/Unappropriated Amount	9790		282,734.00	0.00	282,734.00	289,579.00	0.00	289,579.00	2.4%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	53,500.00	37,500.00
6300	Lottery: Instructional Materials	750.00	12,126.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	29,564.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	1.00	1.00
7810	Other Restricted State	41,408.00	41,408.00
9010	Other Restricted Local	13,782.00	11,282.00
Total, Restricted Balance		139,005.00	102,317.00

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	5,724.00	5,724.00	0.0%
5) TOTAL, REVENUES			5,724.00	5,724.00	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	4,619.00	4,619.00	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			4,619.00	4,619.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,105.00	1,105.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,105.00	1,105.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,910.00	15,015.00	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,910.00	15,015.00	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,910.00	15,015.00	7.9%
2) Ending Balance, June 30 (E + F1e)			15,015.00	16,120.00	7.4%
Components of Ending Fund Balance					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	15,015.00	16,120.00	7.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	13,910.40		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,910.40		
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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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)			13,910.40		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,724.00	5,724.00	0.0%
TOTAL, REVENUES			5,724.00	5,724.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
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					
Materials and Supplies		4300	4,619.00	4,619.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, BOOKS AND SUPPLIES			4,619.00	4,619.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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					
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 - 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			4,619.00	4,619.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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	5,724.00	5,724.00	0.0%
5) TOTAL, REVENUES			5,724.00	5,724.00	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		4,619.00	4,619.00	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			4,619.00	4,619.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,105.00	1,105.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
			1,105.00	1,105.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,910.00	15,015.00	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,910.00	15,015.00	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,910.00	15,015.00	7.9%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
2) Ending Balance, June 30 (E + F1e)			15,015.00	16,120.00	7.4%
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	15,015.00	16,120.00	7.4%
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
8210	Student Activity Funds	15,015.00	16,120.00
Total, Restricted Balance		15,015.00	16,120.00

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	6,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	71,062.00	71,062.00	0.0%
4) Other Local Revenue		8600-8799	65,070.00	65,070.00	0.0%
5) TOTAL, REVENUES			142,732.00	136,132.00	-4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	101,834.00	103,188.00	1.3%
2) Classified Salaries		2000-2999	1,200.00	1,200.00	0.0%
3) Employee Benefits		3000-3999	60,251.00	63,004.00	4.6%
4) Books and Supplies		4000-4999	2,500.00	2,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,068.00	2,148.00	-30.0%
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			168,853.00	172,040.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,121.00)	(35,908.00)	37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,121.00	35,908.00	37.5%
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			26,121.00	35,908.00	37.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,233.00	2,233.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,233.00	2,233.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,233.00	2,233.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,233.00	2,233.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,233.00	2,233.00	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	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	6,210.28		
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			6,210.28		
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	.06		
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			.06		
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)			6,210.22		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,600.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	71,062.00	71,062.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,062.00	71,062.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	70.00	70.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	65,000.00	65,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,070.00	65,070.00	0.0%
TOTAL, REVENUES			142,732.00	136,132.00	-4.6%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	101,834.00	103,188.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			101,834.00	103,188.00	1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,200.00	1,200.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,200.00	1,200.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	103.00	0.00	-100.0%
PERS		3201-3202	22,037.00	24,725.00	12.2%
OASDI/Medicare/Alternative		3301-3302	8,292.00	8,395.00	1.2%
Health and Welfare Benefits		3401-3402	19,496.00	19,493.00	0.0%
Unemployment Insurance		3501-3502	551.00	559.00	1.5%
Workers' Compensation		3601-3602	3,189.00	3,249.00	1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,583.00	6,583.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,251.00	63,004.00	4.6%
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	2,500.00	2,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	2,500.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	50.00	358.00	616.0%
Dues and Memberships		5300	0.00	450.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,018.00	1,340.00	-55.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,068.00	2,148.00	-30.0%
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%
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					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			168,853.00	172,040.00	1.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	26,121.00	35,908.00	37.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			26,121.00	35,908.00	37.5%
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					
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%
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)			26,121.00	35,908.00	37.5%

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	6,600.00	0.00	-100.0%
3) Other State Revenue		8300-8599	71,062.00	71,062.00	0.0%
4) Other Local Revenue		8600-8799	65,070.00	65,070.00	0.0%
5) TOTAL, REVENUES			142,732.00	136,132.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		168,313.00	171,050.00	1.6%
2) Instruction - Related Services	2000-2999		490.00	940.00	91.8%
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		50.00	50.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			168,853.00	172,040.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,121.00)	(35,908.00)	37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,121.00	35,908.00	37.5%
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			26,121.00	35,908.00	37.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,233.00	2,233.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,233.00	2,233.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,233.00	2,233.00	0.0%
2) Ending Balance, June 30 (E + F1e)			2,233.00	2,233.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,233.00	2,233.00	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	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
6130	Child Development: Center-Based Reserve Account	2,233.00	2,233.00
Total, Restricted Balance		2,233.00	2,233.00

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	105,848.00	105,000.00	-0.8%
3) Other State Revenue		8300-8599	6,500.00	6,500.00	0.0%
4) Other Local Revenue		8600-8799	1,356.00	1,336.00	-1.5%
5) TOTAL, REVENUES			113,704.00	112,836.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,229.00	24,177.00	4.1%
3) Employee Benefits		3000-3999	16,126.00	17,024.00	5.6%
4) Books and Supplies		4000-4999	88,000.00	88,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,088.00	5,950.00	-34.5%
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			136,443.00	135,151.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,739.00)	(22,315.00)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,739.00	22,315.00	-1.9%
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			22,739.00	22,315.00	-1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,835.00	14,835.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,835.00	14,835.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,835.00	14,835.00	0.0%
2) Ending Balance, June 30 (E + F1e)			14,835.00	14,835.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	1,097.33	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	13,487.67	14,835.00	10.0%
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	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	(5,830.70)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	250.00		
d) with Fiscal Agent/Trustee		9135	0.00		

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	1,097.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(4,483.37)		
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)			(4,483.37)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	105,848.00	105,000.00	-0.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			105,848.00	105,000.00	-0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,500.00	6,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,500.00	6,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,220.00	1,200.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36.00	36.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,356.00	1,336.00	-1.5%
TOTAL, REVENUES			113,704.00	112,836.00	-0.8%
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	23,029.00	23,977.00	4.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200.00	200.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			23,229.00	24,177.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,314.00	6,106.00	14.9%
OASDI/Medicare/Alternative		3301-3302	1,780.00	1,853.00	4.1%
Health and Welfare Benefits		3401-3402	8,233.00	8,233.00	0.0%
Unemployment Insurance		3501-3502	118.00	124.00	5.1%
Workers' Compensation		3601-3602	681.00	708.00	4.0%
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			16,126.00	17,024.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	6,000.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
Food		4700	80,000.00	80,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			88,000.00	88,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	425.00	250.00	-41.2%
Dues and Memberships		5300	200.00	200.00	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	500.00	500.00	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	7,963.00	5,000.00	-37.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,088.00	5,950.00	-34.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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			136,443.00	135,151.00	-0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	22,739.00	22,315.00	-1.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,739.00	22,315.00	-1.9%
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)			22,739.00	22,315.00	-1.9%

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	105,848.00	105,000.00	-0.8%
3) Other State Revenue		8300-8599	6,500.00	6,500.00	0.0%
4) Other Local Revenue		8600-8799	1,356.00	1,336.00	-1.5%
5) TOTAL, REVENUES			113,704.00	112,836.00	-0.8%
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		136,443.00	135,151.00	-0.9%
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			136,443.00	135,151.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,739.00)	(22,315.00)	-1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	22,739.00	22,315.00	-1.9%
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			22,739.00	22,315.00	-1.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,835.00	14,835.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,835.00	14,835.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,835.00	14,835.00	0.0%
2) Ending Balance, June 30 (E + F1e)			14,835.00	14,835.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	1,097.33	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	13,487.67	14,835.00	10.0%
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	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)	13,487.67	14,835.00
Total, Restricted Balance		13,487.67	14,835.00

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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	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)			8,500.00	8,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,500.00	8,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,578.00	25,078.00	51.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,578.00	25,078.00	51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,578.00	25,078.00	51.3%
2) Ending Balance, June 30 (E + F1e)			25,078.00	33,578.00	33.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,078.00	33,578.00	33.9%
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	23,298.61		
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			23,298.61		
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)			23,298.61		
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	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,000.00	8,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%

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	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					
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					

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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	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)			8,500.00	8,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			8,500.00	8,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,578.00	25,078.00	51.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,578.00	25,078.00	51.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,578.00	25,078.00	51.3%
2) Ending Balance, June 30 (E + F1e)			25,078.00	33,578.00	33.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,078.00	33,578.00	33.9%
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	25,078.00	33,578.00
Total, Restricted Balance		25,078.00	33,578.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	173.60	173.60	175.01	173.60	173.60	173.60
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)	173.60	173.60	175.01	173.60	173.60	173.60
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	.92	.92	.92	.92	.92	.92
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00					
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	.92	.92	.92	.92	.92	.92

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)	174.52	174.52	175.93	174.52	174.52	174.52
7. Adults in Correctional Facilities						0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

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
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,040,209.00	903,223.00	772,425.00	909,664.00	913,929.00	841,651.00	940,950.00	1,020,847.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		72,442.00	72,442.00	242,094.00	130,396.00	130,396.00	242,094.00	130,396.00	130,396.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	15,230.00	169,502.00	0.00
Miscellaneous Funds	8080-8099		0.00	(9,543.00)	(56,202.00)	(44,066.00)	(38,270.00)	(49,862.00)	(25,545.00)	(49,862.00)
Federal Revenue	8100-8299		0.00	0.00	10,217.00	6,742.00	3,052.00	1,302.00	11,293.00	0.00
Other State Revenue	8300-8599		9.00	0.00	4,568.00	22,673.00	18,929.00	16,108.00	16,764.00	0.00
Other Local Revenue	8600-8799		0.00	1,162.00	1,097.00	7,089.00	45,865.00	94,019.00	2,405.00	120,222.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			72,451.00	64,061.00	201,774.00	122,834.00	159,972.00	318,891.00	304,815.00	200,756.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		17,999.00	69,386.00	74,225.00	70,504.00	71,576.00	94,433.00	69,481.00	69,798.00
Classified Salaries	2000-2999		27,200.00	44,214.00	45,032.00	45,797.00	45,766.00	59,942.00	41,061.00	43,093.00
Employee Benefits	3000-3999		21,428.00	54,185.00	55,218.00	53,885.00	55,331.00	63,381.00	54,848.00	58,121.00
Books and Supplies	4000-4999		1,675.00	18,229.00	22,219.00	21,214.00	15,214.00	4,861.00	7,050.00	6,740.00
Services	5000-5999		31,997.00	48,246.00	39,348.00	26,701.00	24,981.00	17,747.00	24,489.00	30,776.00
Capital Outlay	6000-6599		11,419.00	8,858.00	11,316.00	5,785.00	1,733.00	541.00	266.00	176.00
Other Outgo	7000-7499		0.00	5,036.00	0.00	18,660.00	3,009.00	0.00	15,606.00	19,647.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			111,718.00	248,154.00	247,358.00	242,546.00	217,610.00	240,905.00	212,801.00	228,351.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	762,349.00	116,400.00	250,819.00	192,870.00	177,211.00	5,379.00	0.00	2,550.00	0.00
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		762,349.00	116,400.00	250,819.00	192,870.00	177,211.00	5,379.00	0.00	2,550.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	546,730.00	214,119.00	197,524.00	10,047.00	53,234.00	20,019.00	(21,313.00)	14,667.00	(32,446.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		546,730.00	214,119.00	197,524.00	10,047.00	53,234.00	20,019.00	(21,313.00)	14,667.00	(32,446.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		215,619.00	(97,719.00)	53,295.00	182,823.00	123,977.00	(14,640.00)	21,313.00	(12,117.00)	32,446.00
E. NET INCREASE/DECREASE (B - C + D)			(136,986.00)	(130,798.00)	137,239.00	4,265.00	(72,278.00)	99,299.00	79,897.00	4,851.00
F. ENDING CASH (A + E)			903,223.00	772,425.00	909,664.00	913,929.00	841,651.00	940,950.00	1,020,847.00	1,025,698.00
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			1,025,698.00	1,100,783.00	1,031,155.00	1,126,737.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		242,094.00	130,396.00	130,393.00	242,093.00	0.00	0.00	1,895,632.00	1,895,632.00
Property Taxes	8020-8079		15,886.00	93,916.00	164,156.00	63,981.00	0.00	0.00	522,671.00	522,671.00
Miscellaneous Funds	8080-8099		(23,061.00)	(78,049.00)	(33,706.00)	(79,135.00)	0.00	0.00	(487,301.00)	(487,301.00)
Federal Revenue	8100-8299		2,315.00	4,186.00	219.00	21,111.00	0.00	0.00	60,437.00	60,437.00
Other State Revenue	8300-8599		3,173.00	17,145.00	32,502.00	114,819.00	0.00	0.00	246,690.00	246,690.00
Other Local Revenue	8600-8799		14,798.00	15,854.00	32,928.00	271,903.00	0.00	0.00	607,342.00	607,342.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			255,205.00	183,448.00	326,492.00	634,772.00	0.00	0.00	2,845,471.00	2,845,471.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		69,457.00	74,681.00	70,811.00	91,402.00	0.00	0.00	843,753.00	843,753.00
Classified Salaries	2000-2999		44,327.00	46,744.00	44,925.00	81,822.00	0.00	0.00	569,923.00	569,923.00
Employee Benefits	3000-3999		56,743.00	61,073.00	56,705.00	192,403.00	0.00	0.00	783,321.00	783,321.00
Books and Supplies	4000-4999		9,077.00	6,099.00	6,725.00	26,523.00	0.00	0.00	145,626.00	145,626.00
Services	5000-5999		18,916.00	23,919.00	18,440.00	56,177.00	0.00	0.00	361,737.00	361,737.00
Capital Outlay	6000-6599		17,839.00	12,968.00	301.00	(1,202.00)	0.00	0.00	70,000.00	70,000.00
Other Outgo	7000-7499		(18,594.00)	29,947.00	14,609.00	11,052.00	0.00	0.00	98,972.00	98,972.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	58,223.00	0.00	0.00	58,223.00	58,223.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			197,765.00	255,431.00	212,516.00	516,400.00	0.00	0.00	2,931,555.00	2,931,555.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199							0.00	0.00	
Accounts Receivable	9200-9299	762,349.00	953.00	8,137.00	0.00	(1,084,117.00)	1,092,147.00	0.00	762,349.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		762,349.00	953.00	8,137.00	0.00	(1,084,117.00)	1,092,147.00	0.00	762,349.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	546,730.00	(16,692.00)	5,782.00	18,394.00	(730,417.00)	813,812.00	0.00	546,730.00	
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		546,730.00	(16,692.00)	5,782.00	18,394.00	(730,417.00)	813,812.00	0.00	546,730.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		215,619.00	17,645.00	2,355.00	(18,394.00)	(353,700.00)	278,335.00	0.00	215,619.00	
E. NET INCREASE/DECREASE (B - C + D)			75,085.00	(69,628.00)	95,582.00	(235,328.00)	278,335.00	0.00	129,535.00	(86,084.00)
F. ENDING CASH (A + E)			1,100,783.00	1,031,155.00	1,126,737.00	891,409.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,169,744.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			891,409.00	714,046.00	610,018.00	842,295.00	910,561.00	842,500.00	963,089.00	1,043,475.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		77,067.00	77,067.00	250,419.00	138,720.00	138,720.00	250,419.00	138,720.00	138,720.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	15,230.00	169,502.00	0.00
Miscellaneous Funds	8080-8099		0.00	(9,543.00)	(56,202.00)	(44,066.00)	(38,270.00)	(49,862.00)	(25,545.00)	(49,862.00)
Federal Revenue	8100-8299		0.00	0.00	6,187.00	4,083.00	1,848.00	788.00	6,838.00	0.00
Other State Revenue	8300-8599		9.00	0.00	4,568.00	22,673.00	18,929.00	16,108.00	16,764.00	0.00
Other Local Revenue	8600-8799		0.00	1,162.00	1,097.00	7,090.00	45,871.00	94,031.00	2,405.00	120,237.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			77,076.00	68,686.00	206,069.00	128,500.00	167,098.00	326,714.00	308,684.00	209,095.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		17,881.00	68,933.00	73,740.00	70,044.00	71,109.00	93,817.00	69,028.00	69,343.00
Classified Salaries	2000-2999		27,511.00	44,719.00	45,546.00	46,320.00	46,289.00	60,626.00	41,530.00	43,585.00
Employee Benefits	3000-3999		20,716.00	52,383.00	53,383.00	52,094.00	53,492.00	61,274.00	53,024.00	56,189.00
Books and Supplies	4000-4999		1,540.00	16,755.00	20,424.00	19,499.00	13,984.00	4,468.00	6,481.00	6,195.00
Services	5000-5999		31,567.00	47,597.00	38,819.00	26,342.00	24,645.00	17,509.00	24,160.00	30,362.00
Capital Outlay	6000-6599		3,263.00	2,531.00	3,233.00	1,653.00	495.00	155.00	76.00	50.00
Other Outgo	7000-7499		0.00	5,105.00	0.00	18,916.00	3,051.00	0.00	15,820.00	19,916.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			102,478.00	238,023.00	235,145.00	234,868.00	213,065.00	237,849.00	210,119.00	225,640.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	1,092,147.00	166,756.00	359,326.00	276,308.00	253,874.00	7,705.00	0.00	3,653.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,092,147.00	166,756.00	359,326.00	276,308.00	253,874.00	7,705.00	0.00	3,653.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	813,812.00	318,717.00	294,017.00	14,955.00	79,240.00	29,799.00	(31,724.00)	21,832.00	(48,296.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		813,812.00	318,717.00	294,017.00	14,955.00	79,240.00	29,799.00	(31,724.00)	21,832.00	(48,296.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		278,335.00	(151,961.00)	65,309.00	261,353.00	174,634.00	(22,094.00)	31,724.00	(18,179.00)	48,296.00
E. NET INCREASE/DECREASE (B - C + D)			(177,363.00)	(104,028.00)	232,277.00	68,266.00	(68,061.00)	120,589.00	80,386.00	31,751.00
F. ENDING CASH (A + E)			714,046.00	610,018.00	842,295.00	910,561.00	842,500.00	963,089.00	1,043,475.00	1,075,226.00
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			1,075,226.00	1,182,110.00	1,131,502.00	1,228,985.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		250,418.00	138,720.00	138,720.00	250,420.00			1,988,130.00	1,988,130.00
Property Taxes	8020-8079		15,886.00	93,916.00	164,156.00	63,981.00	0.00	0.00	522,671.00	522,671.00
Miscellaneous Funds	8080-8099		(23,061.00)	(78,049.00)	(33,706.00)	(79,135.00)	0.00	0.00	(487,301.00)	(487,301.00)
Federal Revenue	8100-8299		1,402.00	2,535.00	132.00	12,784.00			36,597.00	36,597.00
Other State Revenue	8300-8599		3,173.00	17,145.00	32,502.00	114,819.00	0.00	0.00	246,690.00	246,690.00
Other Local Revenue	8600-8799		14,800.00	15,856.00	32,932.00	271,938.00	0.00	0.00	607,419.00	607,419.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS			262,618.00	190,123.00	334,736.00	634,807.00	0.00	0.00	2,914,206.00	2,914,206.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		69,004.00	74,194.00	70,349.00	90,808.00	0.00	0.00	838,250.00	838,250.00
Classified Salaries	2000-2999		44,834.00	47,279.00	45,438.00	82,758.00	0.00	0.00	576,435.00	576,435.00
Employee Benefits	3000-3999		54,856.00	59,043.00	54,820.00	186,009.00	0.00	0.00	757,283.00	757,283.00
Books and Supplies	4000-4999		8,344.00	5,606.00	6,180.00	24,380.00			133,856.00	133,856.00
Services	5000-5999		18,662.00	23,598.00	18,192.00	55,420.00	0.00	0.00	356,873.00	356,873.00
Capital Outlay	6000-6599		5,096.00	3,704.00	86.00	(342.00)			20,000.00	20,000.00
Other Outgo	7000-7499		(18,849.00)	30,358.00	14,809.00	11,204.00			100,330.00	100,330.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	58,223.00	0.00	0.00	58,223.00	58,223.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			181,947.00	243,782.00	209,874.00	508,460.00	0.00	0.00	2,841,250.00	2,841,250.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299	1,092,147.00	1,366.00	11,657.00	0.00	(1,553,116.00)	1,564,618.00	0.00	1,092,147.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		1,092,147.00	1,366.00	11,657.00	0.00	(1,553,116.00)	1,564,618.00	0.00	1,092,147.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	813,812.00	(24,847.00)	8,606.00	27,379.00	(1,087,232.00)	1,211,366.00		813,812.00	
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		813,812.00	(24,847.00)	8,606.00	27,379.00	(1,087,232.00)	1,211,366.00	0.00	813,812.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		278,335.00	26,213.00	3,051.00	(27,379.00)	(465,884.00)	353,252.00	0.00	278,335.00	
E. NET INCREASE/DECREASE (B - C + D)			106,884.00	(50,608.00)	97,483.00	(339,537.00)	353,252.00	0.00	351,291.00	72,956.00
F. ENDING CASH (A + E)			1,182,110.00	1,131,502.00	1,228,985.00	889,448.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,242,700.00	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

29,010.00

- 2. Contracted general administrative positions not paid through payroll

- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

2,102,816.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

1.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	61,641.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,863.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,804.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	69,308.84
9. Carry-Forward Adjustment (Part IV, Line F)	6,879.74
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	76,188.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,540,345.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	513,086.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	126,232.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,651.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	50.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	83,893.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	100.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	343,372.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,619.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	168,853.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	56,443.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,850,644.16

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

2.43%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

2.67%

Part IV - Carry-forward Adjustment

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

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

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

69,308.84

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

1. Carry-forward adjustment from the second prior year

0.00

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.19%) times Part III, Line B19); zero if negative

6,879.74

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

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

6,879.74

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

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

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

not applicable

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

not applicable

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

not applicable

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

6,879.74

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Approved indirect cost rate: 2.19%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	1,931,002.00	4.79%	2,023,500.00	3.64%	2,097,165.00
2. Federal Revenues	8100-8299	60,437.00	-39.45%	36,597.00	0.00%	36,597.00
3. Other State Revenues	8300-8599	246,690.00	0.00%	246,690.00	0.00%	246,690.00
4. Other Local Revenues	8600-8799	607,342.00	0.01%	607,419.00	0.18%	608,505.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,845,471.00	2.42%	2,914,206.00	2.57%	2,988,957.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				843,753.00		838,250.00
b. Step & Column Adjustment				9,858.00		16,768.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,361.00)		700.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	843,753.00	-0.65%	838,250.00	2.08%	855,718.00
2. Classified Salaries						
a. Base Salaries				569,923.00		576,435.00
b. Step & Column Adjustment				6,512.00		3,565.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	569,923.00	1.14%	576,435.00	0.62%	580,000.00
3. Employee Benefits	3000-3999	783,321.00	-3.32%	757,283.00	0.25%	759,162.00
4. Books and Supplies	4000-4999	145,626.00	-8.08%	133,856.00	1.56%	135,947.00
5. Services and Other Operating Expenditures	5000-5999	361,737.00	-1.34%	356,873.00	1.61%	362,603.00
6. Capital Outlay	6000-6999	70,000.00	-71.43%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	98,972.00	1.37%	100,330.00	1.40%	101,736.00
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	58,223.00	0.00%	58,223.00	0.00%	58,223.00
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)		2,931,555.00	-3.08%	2,841,250.00	1.13%	2,873,389.00
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)		(86,084.00)		72,956.00		115,568.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,255,827.00		1,169,743.00		1,242,699.00
2. Ending Fund Balance (Sum lines C and D1)		1,169,743.00		1,242,699.00		1,358,267.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	102,317.00		114,114.00		124,539.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	191,536.00		191,536.00		191,536.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	586,311.00		568,250.00		574,678.00
2. Unassigned/Unappropriated	9790	289,579.00		368,799.00		467,514.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,169,743.00		1,242,699.00		1,358,267.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	586,311.00		568,250.00		574,678.00
c. Unassigned/Unappropriated	9790	289,579.00		368,799.00		467,514.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		875,890.00		937,049.00		1,042,192.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		29.88%		32.98%		36.27%
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? No</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> <hr/>						
<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		0.00		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>						
		173.60		173.60		173.60
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>						
		2,931,555.00		2,841,250.00		2,873,389.00
<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>						
		2,931,555.00		2,841,250.00		2,873,389.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>						
		146,577.75		142,062.50		143,669.45
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>						
		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>						
		146,577.75		142,062.50		143,669.45
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>						
		YES		YES		YES

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	1,931,002.00	4.79%	2,023,500.00	3.64%	2,097,165.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	34,036.00	0.00%	34,036.00	0.00%	34,036.00
4. Other Local Revenues	8600-8799	573,336.00	0.00%	573,336.00	0.00%	573,336.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(132,354.00)	0.12%	(132,509.00)	0.08%	(132,609.00)
6. Total (Sum lines A1 thru A5c)		2,406,020.00	3.84%	2,498,363.00	2.94%	2,571,928.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				816,974.00		826,832.00
b. Step & Column Adjustment				9,858.00		16,768.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	816,974.00	1.21%	826,832.00	2.03%	843,600.00
2. Classified Salaries						
a. Base Salaries				487,904.00		492,786.00
b. Step & Column Adjustment				4,882.00		2,095.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	487,904.00	1.00%	492,786.00	0.43%	494,881.00
3. Employee Benefits	3000-3999	632,633.00	-0.97%	626,526.00	0.27%	628,204.00
4. Books and Supplies	4000-4999	97,701.00	3.14%	100,769.00	1.97%	102,754.00
5. Services and Other Operating Expenditures	5000-5999	278,009.00	3.14%	286,738.00	1.97%	292,387.00
6. Capital Outlay	6000-6999	50,000.00	-80.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,972.00	4.00%	35,330.00	3.98%	36,736.00
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	58,223.00	0.00%	58,223.00	0.00%	58,223.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,455,416.00	-0.74%	2,437,204.00	1.21%	2,466,785.00

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)		(49,396.00)		61,159.00		105,143.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,116,822.00		1,067,426.00		1,128,585.00
2. Ending Fund Balance (Sum lines C and D1)		1,067,426.00		1,128,585.00		1,233,728.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
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	191,536.00		191,536.00		191,536.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	586,311.00		568,250.00		574,678.00
2. Unassigned/Unappropriated	9790	289,579.00		368,799.00		467,514.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,067,426.00		1,128,585.00		1,233,728.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	586,311.00		568,250.00		574,678.00
c. Unassigned/Unappropriated	9790	289,579.00		368,799.00		467,514.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		875,890.00		937,049.00		1,042,192.00

F. ASSUMPTIONS

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

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	60,437.00	-39.45%	36,597.00	0.00%	36,597.00
3. Other State Revenues	8300-8599	212,654.00	0.00%	212,654.00	0.00%	212,654.00
4. Other Local Revenues	8600-8799	34,006.00	0.23%	34,083.00	3.19%	35,169.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	132,354.00	0.12%	132,509.00	0.08%	132,609.00
6. Total (Sum lines A1 thru A5c)		439,451.00	-5.37%	415,843.00	0.29%	417,029.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,779.00		11,418.00
b. Step & Column Adjustment				0.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments				(15,361.00)		700.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,779.00	-57.36%	11,418.00	6.13%	12,118.00
2. Classified Salaries						
a. Base Salaries				82,019.00		83,649.00
b. Step & Column Adjustment				1,630.00		1,470.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	82,019.00	1.99%	83,649.00	1.76%	85,119.00
3. Employee Benefits	3000-3999	150,688.00	-13.23%	130,757.00	0.15%	130,958.00
4. Books and Supplies	4000-4999	47,925.00	-30.96%	33,087.00	0.32%	33,193.00
5. Services and Other Operating Expenditures	5000-5999	83,728.00	-16.23%	70,135.00	0.12%	70,216.00
6. Capital Outlay	6000-6999	20,000.00	-50.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,000.00	0.00%	65,000.00	0.00%	65,000.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		476,139.00	-15.14%	404,046.00	0.63%	406,604.00

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)		(36,688.00)		11,797.00		10,425.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		139,005.00		102,317.00		114,114.00
2. Ending Fund Balance (Sum lines C and D1)		102,317.00		114,114.00		124,539.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	102,317.00		114,114.00		124,539.00
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)		102,317.00		114,114.00		124,539.00
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)
The district received one-time funding in 22-23 that was budgeted to cover Saturday school, tutoring, and other extra duty expenditures, and was removed from the budget in 23-24.						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	805,915.00	301	0.00	303	805,915.00	305	0.00		307	805,915.00	309		
2000 - Classified Salaries	580,529.00	311	22,114.00	313	558,415.00	315	131,517.00		317	426,898.00	319		
3000 - Employee Benefits	745,382.00	321	11,696.00	323	733,686.00	325	69,986.00		327	663,700.00	329		
4000 - Books, Supplies Equip Replace. (6500)	179,096.00	331	0.00	333	179,096.00	335	69,629.00		337	109,467.00	339		
5000 - Services. . . & 7300 - Indirect Costs	384,401.00	341	5,285.00	343	379,116.00	345	18,246.00		347	360,870.00	349		
TOTAL					2,656,228.00	365	TOTAL					2,366,850.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		33,810.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted)	108,282.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,168,524.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.49	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)49
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,366,850.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	843,753.00	301	0.00	303	843,753.00	305	0.00		307	843,753.00	309		
2000 - Classified Salaries	569,923.00	311	21,874.00	313	548,049.00	315	124,258.00		317	423,791.00	319		
3000 - Employee Benefits	783,321.00	321	12,132.00	323	771,189.00	325	71,598.00		327	699,591.00	329		
4000 - Books, Supplies Equip Replace. (6500)	145,626.00	331	15,000.00	333	130,626.00	335	22,514.00		337	108,112.00	339		
5000 - Services. . . & 7300 - Indirect Costs	361,737.00	341	4,564.00	343	357,173.00	345	13,650.00		347	343,523.00	349		
TOTAL					2,650,790.00	365	TOTAL					2,418,770.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		34,006.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted)	97,548.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,213,215.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.50	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)50
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,418,770.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	122,676.00		29,374.00	152,050.00
2. State Lottery Revenue	8560	28,526.00		11,376.00	39,902.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		151,202.00	0.00	40,750.00	191,952.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	17,615.00		40,000.00	57,615.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,285.00			5,285.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		22,900.00	0.00	40,000.00	62,900.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	128,302.00	0.00	750.00	129,052.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,952,412.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	73,129.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	50.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	102,761.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	33,557.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	48,860.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	33,810.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				219,038.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	22,739.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,682,984.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				174.52
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,373.50

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,366,205.19	13,475.74
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,366,205.19	13,475.74
B. Required effort (Line A.2 times 90%)	2,129,584.67	12,128.17
C. Current year expenditures (Line I.E and Line II.B)	2,682,984.00	15,373.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

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):

173.60
District's ADA Standard Percentage Level: 3.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	175	175	
	Charter School	0		
	Total ADA	175	175	N/A
Second Prior Year (2020-21)	District Regular	175	175	
	Charter School	0		
	Total ADA	175	175	N/A
First Prior Year (2021-22)	District Regular	175	175	
	Charter School	0	0	
	Total ADA	175	175	N/A
Budget Year (2022-23)	District Regular	174		
	Charter School	0		
	Total ADA	174		

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):

173.6

District's Enrollment Standard Percentage Level:

3.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	179	179		
	Charter School	0	0		
	Total Enrollment	179	179		
Second Prior Year (2020-21)	District Regular	180	181		
	Charter School	0			
	Total Enrollment	180	181		
First Prior Year (2021-22)	District Regular	184	184		
	Charter School	0			
	Total Enrollment	184	184		

Budget Year (2022-23)		
District Regular		184
Charter School		
Total Enrollment		184

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	175	179	97.8%
	Charter School		0	
	Total ADA/Enrollment	175	179	
Second Prior Year (2020-21)	District Regular	175	181	96.7%
	Charter School	0		
	Total ADA/Enrollment	175	181	
First Prior Year (2021-22)	District Regular	174	184	94.3%
	Charter School			
	Total ADA/Enrollment	174	184	
Historical Average Ratio:				96.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.8%

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	174	184	94.3%	Met
	Charter School	0			
	Total ADA/Enrollment	174	184		
1st Subsequent Year (2023-24)	District Regular	174	184	94.6%	Met
	Charter School	0	0		
	Total ADA/Enrollment	174	184		
2nd Subsequent Year (2024-25)	District Regular	174	184	94.6%	Met
	Charter School	0	0		
	Total ADA/Enrollment	174	184		

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)	175.93	174.52	174.52	174.52
b. Prior Year ADA (Funded)		175.93	174.52	174.52
c. Difference (Step 1a minus Step 1b)		(1.41)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.80%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,849,080.00	1,931,002.00	2,023,500.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		121,299.65	103,887.91	81,344.70
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		5.8%	5.4%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.76% to 6.76%	4.38% to 6.38%	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)	522,671.00	522,671.00	522,671.00	522,671.00
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)	2,336,682.00	2,418,303.00	2,510,801.00	2,584,466.00
District's Projected Change in LCFF Revenue:		3.49%	3.82%	2.93%
LCFF Revenue Standard		4.76% to 6.76%	4.38% to 6.38%	3.02% to 5.02%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district's LCFF revenue is being calculated using the latest information in the governor's budget. The COLA for 22-23 is projected to be 6.56%, while 23-24 and 24-25 are projected to be 5.38% and 4.02% respectively.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Third Prior Year (2019-20)	1,774,021.33	2,217,400.91		80.0%
Second Prior Year (2020-21)	1,846,302.19	2,460,423.77		75.0%
First Prior Year (2021-22)	1,776,104.00	2,298,788.00		77.3%
	Historical Average Ratio:			77.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
		5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.4% to 82.4%	72.4% to 82.4%	72.4% to 82.4%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)			
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	1,937,511.00	2,397,193.00		80.8%	Met
1st Subsequent Year (2023-24)	1,946,144.00	2,378,981.00		81.8%	Met
2nd Subsequent Year (2024-25)	1,966,685.00	2,408,562.00		81.7%	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)

The district had budgeted salaries and a 3% off the salary schedule increase in 21-22 using one-time restricted funds. These budgeted expenditures were moved to unrestricted in fiscal year 22-23.

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):	5.76%	5.38%	4.02%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-4.24% to 15.76%	-4.62% to 15.38%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	0.76% to 10.76%	0.38% to 10.38%	-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)	73,129.00		
Budget Year (2022-23)	60,437.00	(17.36%)	Yes
1st Subsequent Year (2023-24)	36,597.00	(39.45%)	Yes

2nd Subsequent Year (2024-25)	36,597.00	0.00%	No
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Explanation:
(required if Yes)

The district received one-time federal dollars in 21-22 that were removed from the budget in 22-23. The district is also projecting to receive one-time ESSER III dollars in 22-23, that were removed from the budget in 23-24.

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

First Prior Year (2021-22)	404,682.00		
Budget Year (2022-23)	246,690.00	(39.04%)	Yes
1st Subsequent Year (2023-24)	246,690.00	0.00%	Yes
2nd Subsequent Year (2024-25)	246,690.00	0.00%	No

Explanation:
(required if Yes)

The district received one-time Educator Effectiveness, Kitchen Infrastructure, and In-Person Instruction Grant dollars in 21-22 that were removed from the budget in 22-23.

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

First Prior Year (2021-22)	608,815.00		
Budget Year (2022-23)	607,342.00	(.24%)	Yes
1st Subsequent Year (2023-24)	607,419.00	.01%	Yes
2nd Subsequent Year (2024-25)	608,505.00	.18%	No

Explanation:
(required if Yes)

The district received revenue for a prior year adjustment related to 20-21 in 21-22. This adjustment was removed in 22-23.

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

First Prior Year (2021-22)	179,096.00		
Budget Year (2022-23)	145,626.00	(18.69%)	Yes
1st Subsequent Year (2023-24)	133,856.00	(8.08%)	Yes
2nd Subsequent Year (2024-25)	135,947.00	1.56%	No

Explanation:
(required if Yes)

The district adopted new science curriculum in 21-22. This expenditure was removed from the budget in 22-23. The district also received one-time funds to purchase kitchen equipment in 22-23. These expenditures were removed from the budget in 23-24.

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

First Prior Year (2021-22)	384,401.00		
Budget Year (2022-23)	361,737.00	(5.90%)	Yes
1st Subsequent Year (2023-24)	356,873.00	(1.34%)	Yes
2nd Subsequent Year (2024-25)	362,603.00	1.61%	No

Explanation:
(required if Yes)

The district is projecting to have a decrease in utilities cost due to having fixed the issues with their solar panels that were installed in 20-21. The district is projecting to have a savings in utilities cost from PG&E in 22-23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	1,086,626.00		
Budget Year (2022-23)	914,469.00	(15.84%)	Not Met
1st Subsequent Year (2023-24)	890,706.00	(2.60%)	Met
2nd Subsequent Year (2024-25)	891,792.00	.12%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	563,497.00		
Budget Year (2022-23)	507,363.00	(9.96%)	Not Met
1st Subsequent Year (2023-24)	490,729.00	(3.28%)	Met
2nd Subsequent Year (2024-25)	498,550.00	1.59%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The district received one-time federal dollars in 21-22 that were removed from the budget in 22-23. The district is also projecting to receive one-time ESSER III dollars in 22-23, that were removed from the budget in 23-24.

Explanation:

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

The district received one-time Educator Effectiveness, Kitchen Infrastructure, and In-Person Instruction Grant dollars in 21-22 that were removed from the budget in 22-23.

Explanation:

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

The district received revenue for a prior year adjustment related to 20-21 in 21-22. This adjustment was removed in 22-23.

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

Explanation:

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

The district adopted new science curriculum in 21-22. This expenditure was removed from the budget in 22-23. The district also received one-time funds to purchase kitchen equipment in 22-23. These expenditures were removed from the budget in 23-24.

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

The district is projecting to have a decrease in utilities cost due to having fixed the issues with their solar panels that were installed in 20-21. The district is projecting to have a savings in utilities cost from PG&E in 22-23.

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)

2,815,564.00

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

0.00	3% Required	Budgeted Contribution ¹	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status
2,815,564.00	84,466.92	22,660.00	Not Met

c. Net Budgeted Expenditures and Other Financing Uses

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The district is exempt due to their size.

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)	519,329.47	448,736.78	590,482.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	551,481.56	491,327.77	282,734.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(3,618.47)	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	1,067,192.56	940,064.55	873,216.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,596,647.35	2,991,578.52	2,952,412.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,596,647.35	2,991,578.52	2,952,412.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	41.1%	31.4%	29.6%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		13.7%	10.5%	9.9%

¹Av ailable reserv es are the unrestricted amounts in the Stabilization Arrangement, Reserv e 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)	69,759.71	2,272,051.48	N/A	Met
Second Prior Year (2020-21)	(276,062.48)	2,529,443.47	10.9%	Not Met
First Prior Year (2021-22)	(22,755.00)	2,347,648.00	1.0%	Met
Budget Year (2022-23) (Information only)	(49,396.00)	2,455,416.00		

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 F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2019-20)	999,810.65	1,130,121.32	N/A		Met
Second Prior Year (2020-21)	882,922.00	1,474,733.03	N/A		Met
First Prior Year (2021-22)	1,139,576.55	1,139,577.00	N/A		Met
Budget Year (2022-23) (Information only)	1,116,822.00				

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.)	174	174	174
District's Reserve Standard Percentage Level:	5%	5%	5%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 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? No
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (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)	2,931,555.00	2,841,250.00	2,873,389.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,931,555.00	2,841,250.00	2,873,389.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	146,577.75	142,062.50	143,669.45
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	146,577.75	142,062.50	143,669.45

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	586,311.00	568,250.00	574,678.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	289,579.00	368,799.00	467,514.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	875,890.00	937,049.00	1,042,192.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	29.88%	32.98%	36.27%
District's Reserve Standard (Section 10B, Line 7):	146,577.75	142,062.50	143,669.45
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)	(134,252.00)			
Budget Year (2022-23)	(132,354.00)	(1,898.00)	(1.4%)	Met
1st Subsequent Year (2023-24)	(132,509.00)	155.00	.1%	Met
2nd Subsequent Year (2024-25)	(132,609.00)	100.00	.1%	Met

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

1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	48,860.00			
Budget Year (2022-23)	58,223.00	9,363.00	19.2%	Met
1st Subsequent Year (2023-24)	58,223.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	58,223.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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	10	Fund 01, 8011	01-0000-0-7438/7439	305,215
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				305,215

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	32,660	33,972	35,330	36,736
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	32,660	33,972	35,330	36,736
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	

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

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

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

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

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

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
- b. Unfunded liability for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (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	10	10	10	10

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7230

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

7. Amount included for any tentative salary schedule increases

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

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

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

No	No	No
83271	83271	83271
93.0%	93.0%	93.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
7425	6853	6853
1.3%	1.2%	1.2%

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	15.68	15.68	15.68	15.68

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	7683
----	---	------

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?	No	No	No
2.	Total cost of H&W benefits	135514	135514	135514
3.	Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
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?

No

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	7650	7076	7076
3.	Percent change in step & column over prior year	1.3%	1.2%	1.2%

Budget Year	1st Subsequent Year	2nd Subsequent Year
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**Classified (Non-management)
Attrition (layoffs and
retirements)**

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:	Budget Year (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)?			
Total cost of salary settlement			

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

--	--	--

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step and column adjustments

3. Percent change in step & column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

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

Yes
Jun 13, 2022

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	48,860.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					26,121.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					22,739.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	48,860.00	48,860.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	58,223.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					35,908.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					22,315.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	58,223.00	58,223.00		

SACS Web System - SACS V1

6/2/2022 10:05:31 AM

51-71407-000000

Budget, July 1
Budget 2022-23**Technical Review Checks**

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

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

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

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

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

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

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

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

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

SACS Web System - SACS V1

6/2/2022 10:05:53 AM

51-71407-0000000

Budget, July 1

Estimated Actuals 2021-22

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)**IMPORT CHECKS****CHECKFUND** - (**Fatal**) - All FUND codes must be valid.**Passed****CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid.**Passed****CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.**Passed****CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid.**Passed****CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid.**Passed****CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid.**Passed****CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.**Passed****CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.**Passed****CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.**Passed****CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid.**Passed****CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.**Passed****CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.**Passed****CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.**Passed****CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.**Passed**

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

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
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DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

2022-23 Budget Adoption Reserves

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

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

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

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

		2022-23
Total General Fund Expenditures & Other Uses		\$ 2,931,555
Minimum Reserve requirement	5%	\$ 146,578
General Fund Combined Ending Fund Balance		\$ 1,169,744
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance (General Fund and Special Reserve Fund):		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ 102,317
Committed		\$ -
Assigned		\$ 191,536
Reserve for economic uncertainties		\$ 586,311
Unassigned and Unappropriated		\$ 289,579
Subtotal Assigned, Unassigned & Unappropriated		\$ 481,115
Total Components of ending balance		\$ 1,169,743
		<i>FALSE</i>
Assigned, REU & Unassigned balances above the minimum reserve		\$ 920,848

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>The district has assigned \$191,536 for one year worth of charter oversight, and an additional 15% reserve for economic uncertainties: \$439,733. The district has also a balance in their unassigned and unappropriated component of \$289,579 that could be used for any unexpected expenditures.</i>	