

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: 1050 Main Street,  
Roseville, CA  
Date: June 06, 2022

Public Hearing:

Place: 1050 Main Street,  
Roseville, CA  
Date: June 20, 2022  
Time: 06:00 PM

Adoption Date: June 22, 2022

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

Contact person for additional information on the budget reports:

Name: Amy Banks  
Associate  
Title: Superintendent,  
Business

Telephone: (916) 771-1600 Ext.  
50111  
E-mail: abanks01@rcsdk8.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi year) commitments or debt agreements?		X

			If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions		Does the district provide postemployment benefits other than pensions (OPEB)?		X
			• If yes, are they lifetime benefits?	X	
			• If yes, do benefits continue beyond age 65?	X	
			• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits		Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements		Are salary and benefit negotiations still open for:		
			• Certificated? (Section S8A, Line 1)		X
			• Classified? (Section S8B, Line 1)		X
			• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)		Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
			• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2022	
S10	LCAP Expenditures		Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>				<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow		Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control		Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment		Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment		Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA		Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>				<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits		Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System		Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X

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:

The JPA maintains an excess liability policy.

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

Signed

Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Amy Banks
Title:	Associate Superintendent, Business
Telephone:	(916) 771-1600 Ext. 50111
E-mail:	abanks01@rcsdk8.org

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	100,576,423.00	2,370,582.00	102,947,005.00	111,832,588.00	2,474,616.00	114,307,204.00	11.0%
2) Federal Revenue		8100-8299	105,560.00	9,368,717.00	9,474,277.00	105,560.00	8,732,426.00	8,837,986.00	-6.7%
3) Other State Revenue		8300-8599	2,131,909.00	13,897,890.00	16,029,799.00	17,958,058.00	12,364,343.00	30,322,399.00	89.2%
4) Other Local Revenue		8600-8799	439,116.00	8,232,947.00	8,672,063.00	211,164.00	9,324,526.00	9,535,690.00	10.0%
5) TOTAL, REVENUES			103,253,008.00	33,870,136.00	137,123,144.00	130,107,368.00	32,895,911.00	163,003,279.00	18.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	50,789,802.00	16,331,271.00	67,121,073.00	53,206,904.00	15,946,578.00	69,153,482.00	3.0%
2) Classified Salaries		2000-2999	9,533,548.00	6,889,200.00	16,422,748.00	10,700,013.00	7,189,223.00	17,889,236.00	8.9%
3) Employee Benefits		3000-3999	17,710,852.00	13,627,558.00	31,338,410.00	20,391,579.00	17,388,836.00	37,780,415.00	20.6%
4) Books and Supplies		4000-4999	2,719,390.00	2,573,806.00	5,293,196.00	9,593,384.00	1,937,442.00	11,530,826.00	117.8%
5) Services and Other Operating Expenditures		5000-5999	7,279,456.00	6,031,539.00	13,310,995.00	8,045,379.00	4,485,841.00	12,531,220.00	-5.9%
6) Capital Outlay		6000-6999	1,060,826.00	372,544.00	1,433,370.00	263,500.00	132,707.00	396,207.00	-72.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	990,057.00	1,905,507.00	2,895,564.00	1,040,999.00	1,830,000.00	2,870,999.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(297,103.00)	111,643.00	(185,460.00)	(624,080.00)	155,314.00	(468,776.00)	152.8%
9) TOTAL, EXPENDITURES			89,786,828.00	47,843,068.00	137,629,896.00	102,617,668.00	49,065,941.00	151,683,609.00	10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			13,466,180.00	(13,972,932.00)	(506,752.00)	27,489,700.00	(16,170,030.00)	11,319,670.00	-2,333.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8999	(15,221,321.00)	15,221,321.00	0.00	(14,564,533.00)	14,564,533.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,221,321.00)	15,221,321.00	0.00	(14,564,533.00)	14,564,533.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(1,755,141.00)	1,248,389.00	(506,752.00)	12,925,167.00	(1,605,497.00)	11,319,670.00	-2,333.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	39,921,296.00	7,987,149.00	47,908,445.00	38,166,155.00	9,235,538.00	47,401,693.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,921,296.00	7,987,149.00	47,908,445.00	38,166,155.00	9,235,538.00	47,401,693.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,921,296.00	7,987,149.00	47,908,445.00	38,166,155.00	9,235,538.00	47,401,693.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			38,166,155.00	9,235,538.00	47,401,693.00	51,091,322.00	7,630,041.00	58,721,363.00	23.9%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	28,333.00	0.00	28,333.00	New
Prepaid Items		9713	1,207,632.00	235,681.86	1,443,313.86	1,207,632.00	0.00	1,207,632.00	-16.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,999,856.14	8,999,856.14	0.00	7,630,041.00	7,630,041.00	-15.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	15,851,621.00	0.00	15,851,621.00	38,232,421.00	0.00	38,232,421.00	141.2%
Maintenance	0000	9760	2,325,696.00	0.00	2,325,696.00	0.00	0.00	0.00	
Curriculum Adoption	0000	9760	4,945,569.00	0.00	4,945,569.00	0.00	0.00	0.00	
Technology Infrastructure	0000	9760	831,070.00	0.00	831,070.00	0.00	0.00	0.00	
Safety Measures	0000	9760	100,689.00	0.00	100,689.00	0.00	0.00	0.00	
New School Start-Up	0000	9760	900,000.00	0.00	900,000.00	0.00	0.00	0.00	
Technology Replacement	0000	9760	6,748,597.00	0.00	6,748,597.00	0.00	0.00	0.00	
	0000	9760	0.00	0.00	0.00	0.00	0.00	0.00	
	0000	9760	0.00	0.00	0.00	0.00	0.00	0.00	
Maintenance	0000	9760	0.00	0.00	0.00	1,625,696.00	0.00	1,625,696.00	
Curriculum Adoption	0000	9760	0.00	0.00	0.00	9,945,569.00	0.00	9,945,569.00	
Technology Infrastructure	0000	9760	0.00	0.00	0.00	486,009.00	0.00	486,009.00	
Safety Measures	0000	9760	0.00	0.00	0.00	2,068,689.00	0.00	2,068,689.00	
New School Start-Up	0000	9760	0.00	0.00	0.00	18,000,000.00	0.00	18,000,000.00	
Technology Replacement	0000	9760	0.00	0.00	0.00	7,106,458.00	0.00	7,106,458.00	
d) Assigned									
Other Assignments		9780	5,326,159.00	0.00	5,326,159.00	5,302,369.00	0.00	5,302,369.00	-0.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Site/Department Carryover	0000	9780	150,000.00		150,000.00			0.00	
Medi-Cal Administrative Activities	0000	9780	133,137.00		133,137.00			0.00	
LCFF Supplemental	0000	9780	2,290,424.00		2,290,424.00			0.00	
2% Board Reserve	0000	9780	2,752,598.00		2,752,598.00			0.00	
Site/Department Carryover	0000	9780			0.00	150,000.00		150,000.00	
Medi-Cal Administrative Activities	0000	9780			0.00	105,395.00		105,395.00	
LCFF Supplemental	0000	9780			0.00	2,013,901.00		2,013,901.00	
2% Board Reserve	0000	9780			0.00	2,266,915.00		2,266,915.00	
2% Board Reserve	1100	9780			0.00	766,758.00		766,758.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,128,897.00	0.00	4,128,897.00	4,550,508.00	0.00	4,550,508.00	10.2%
Unassigned/Unappropriated Amount		9790	11,641,846.00	0.00	11,641,846.00	1,759,559.00	0.00	1,759,559.00	-84.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	54,493,285.55	(6,725,613.98)	47,767,671.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	53,621.95	191,057.53	244,679.48				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	257,762.00	221,173.00	478,935.00				
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	971,949.84	235,681.86	1,207,631.70				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,786,619.34	(6,077,701.59)	49,708,917.75				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	4,219,544.40	107,171.98	4,326,716.38				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,219,544.40	107,171.98	4,326,716.38				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			51,567,074.94	(6,184,873.57)	45,382,201.37				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	44,205,080.00	0.00	44,205,080.00	56,517,778.00	0.00	56,517,778.00	27.9%
Education Protection Account State Aid - Current Year		8012	3,691,859.00	0.00	3,691,859.00	2,639,113.00	0.00	2,639,113.00	-28.5%
State Aid - Prior Years		8019	4,105.00	0.00	4,105.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	269,689.00	0.00	269,689.00	269,689.00	0.00	269,689.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,727,646.00	0.00	42,727,646.00	42,727,646.00	0.00	42,727,646.00	0.0%
Unsecured Roll Taxes		8042	890,656.00	0.00	890,656.00	890,656.00	0.00	890,656.00	0.0%
Prior Years' Taxes		8043	9,663.00	0.00	9,663.00	9,663.00	0.00	9,663.00	0.0%
Supplemental Taxes		8044	957,683.00	0.00	957,683.00	957,683.00	0.00	957,683.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,861,769.00	0.00	6,861,769.00	6,861,769.00	0.00	6,861,769.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	958,591.00	0.00	958,591.00	958,591.00	0.00	958,591.00	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 41004)									

District: Roseville City School District  
 CDS #: 31-66910

**Adopted Budget**  
**2022-23 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2022-23 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$11,612,936.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		Form 17
Total Assigned and Unassigned Ending Fund Balances		\$11,612,936.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,550,508.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$7,062,428.00	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2022-23 Budget	Description of Need
01	General Fund/County School Service Fund	\$3,056,263.00	Board Policy of 2% Minimum Reserve
01	General Fund/County School Service Fund	\$2,269,196.00	Site/Department Carryover Due to Timing
01	General Fund/County School Service Fund	\$3,089,406.00	Step and Column for 2023-24 & 2024-25
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
Insert Lines above as needed			
Total of Substantiated Needs		\$8,414,865.00	



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,978,709.00	8,405,600.00	5.4%
3) Other State Revenue		8300-8599	695,300.00	711,243.00	2.3%
4) Other Local Revenue		8600-8799	10,000.00	20,000.00	100.0%
5) TOTAL, REVENUES			8,684,009.00	9,136,843.00	5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,234,056.00	2,503,840.00	12.1%
3) Employee Benefits		3000-3999	796,754.00	882,361.00	10.7%
4) Books and Supplies		4000-4999	4,526,729.00	4,298,130.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	313,541.00	335,500.00	7.0%
6) Capital Outlay		6000-6999	208,248.00	210,000.00	0.8%
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	185,460.00	468,776.00	152.8%
9) TOTAL, EXPENDITURES			8,264,788.00	8,698,607.00	5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			419,221.00	438,236.00	4.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			419,221.00	438,236.00	4.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,862,232.00	5,281,453.00	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,862,232.00	5,281,453.00	8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,862,232.00	5,281,453.00	8.6%
2) Ending Balance, June 30 (E + F1e)			5,281,453.00	5,719,689.00	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	53,092.86	53,093.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,228,360.14	5,666,596.00	8.4%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,395,667.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	793.36		
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,407,684.00	19,658,529.00	12.9%
5) TOTAL, REVENUES			17,407,684.00	19,658,529.00	12.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,045,081.00	6,591,930.00	-27.1%
6) Capital Outlay		6000-6999	33,302,389.00	11,250,000.00	-66.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,243,257.00	1,326,369.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,590,727.00	19,168,299.00	-56.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,183,043.00)	490,230.00	-101.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,630,381.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,115,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,115,000.00	2,630,381.00	-48.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,068,043.00)	3,120,611.00	-114.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,977,391.00	7,909,348.00	-72.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,977,391.00	7,909,348.00	-72.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,977,391.00	7,909,348.00	-72.7%
2) Ending Balance, June 30 (E + F1e)			7,909,348.00	11,029,959.00	39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,909,348.00	11,029,959.00	39.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	37,081,038.58		
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
<b>A. REVENUES</b>					
1) LCOFF 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	2,630,381.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,630,381.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	2,630,381.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,630,381.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,630,381.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	.71		
		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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16.00	35.00	118.8%
5) TOTAL, REVENUES			16.00	35.00	118.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			5,000.00	5,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,984.00)	(4,965.00)	-0.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(4,984.00)	(4,965.00)	-0.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	47,596.00	42,612.00	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,596.00	42,612.00	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			47,596.00	42,612.00	-10.5%
2) Ending Net Position, June 30 (E + F1a)			42,612.00	37,647.00	-11.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	42,612.00	37,647.00	-11.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	13,893.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	32,463.64		
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) Fixed Assets					
a) Land		9410	0.00		

**MULTI - YEAR PROJECTION ASSUMPTIONS**  
**FISCAL YEARS ENDING 2024-2025**  
**Budget Adoption-2022-23**

	2022-23	2023-24	2024-25
<b><i>INCOME</i></b>			
COST OF LIVING ADJUSTMENT (COLA)	6.56%	5.38%	4.02%
ADA/ENROLLMENT GROWTH	0 ADA increase	100 ADA increase	100 ADA increase
ENROLLMENT PROJECTION	11,400	11,500	11,600
ADA PROJECTIONS	10,905	10,999	11,094
UNDUPLICATED COUNT	4,700	4,700	4,700
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
TK-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
ONE-TIME STATE/FEDERAL FUNDS	\$19,552,500	\$1,110,234	\$0
LOTTERY INCOME-URESTRICED	\$163.00/annual	\$163.00/annual	\$163.00/annual
LOTTERY INCOME-RESTRICTED	\$65.00/annual	\$65.00/annual	\$65.00/annual
INTEREST INCOME	\$200,000	\$200,000	\$200,000
<b><i>EXPENSES</i></b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
STEP AND COLUMN (ALL STAFF)	District Wide = 2.11%	District Wide = 2.11%	District Wide = 2.11%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	25.37%	25.20%	24.60%
STATE UNEMPLOYMENT INSURANCE RATE	0.50%	0.50%	0.50%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIREES	10.0 F.T.E.	10.0 F.T.E.	10.0 F.T.E.
GROWTH POSITIONS - TEACHERS	4.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
GROWTH POSITIONS - SPED CERT	1.0 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 5%	Rate increase 5%	Rate increase 5%
TRANSPORTATION CONTRACT WITH RJUHS	10% increase over prior year	10% increase over prior year	10% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION-2022/23  
MULTI YEAR PROJECTION  
RESTRICTED AND UNRESTRICTED FUNDS**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>REVENUES</b>				
LCFF	102,947,008	114,307,204	120,631,307	127,353,141
Federal Revenue	9,523,674	8,837,986	6,854,066	4,603,501
Other State Revenue	16,018,961	30,322,399	12,758,359	12,812,381
Local Revenues	8,462,882	9,535,690	9,635,690	9,685,690
<b>TOTAL REVENUES</b>	<b>136,952,525</b>	<b>163,003,279</b>	<b>149,879,422</b>	<b>154,454,713</b>
<b>EXPENDITURES</b>				
Certificated Salaries	67,081,776	69,153,482	68,791,309	67,752,601
Classified Salaries	16,332,445	17,889,236	18,172,296	18,652,321
Employee Benefits	31,323,232	37,780,415	38,431,906	38,918,165
Books & Supplies	5,503,627	11,530,826	4,918,593	4,903,400
Services and Other Operating Exp	12,955,268	12,531,220	13,026,220	13,801,220
Capital Outlay	1,469,208	396,207	396,207	396,207
Other Outgo	2,977,375	2,870,999	3,070,999	3,170,999
Transfer Out		-		
Indirect / Direct charges	(183,654)	(468,776)	(468,776)	(468,776)
<b>TOTAL EXPENDITURES</b>	<b>137,459,277</b>	<b>151,683,609</b>	<b>146,338,754</b>	<b>147,126,137</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(506,752)</b>	<b>11,319,670</b>	<b>3,540,668</b>	<b>7,328,575</b>
<b>OTHER FINANCING SOURCES/USES</b>	-	-	(0)	(0)
<b>NET CHANGE IN FUND BALANCE</b>	<b>(506,752)</b>	<b>11,319,670</b>	<b>3,540,667</b>	<b>7,328,575</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>47,908,447</b>	<b>47,401,695</b>	<b>58,721,365</b>	<b>62,262,032</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>47,401,695</b>	<b>58,721,365</b>	<b>62,262,032</b>	<b>69,590,607</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
<b>Non-Spendable:</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Stores	28,333	28,333	28,333	28,333
Prepaid Expenses	450,758	1,207,632	450,758	450,758
<b>Restricted:</b>	<b>9,235,538</b>	<b>7,630,041</b>	<b>8,539,998</b>	<b>11,723,798</b>
<b>Committed:</b>				
Maintenance	2,325,696	1,625,696	785,696	439,180
Curriculum Adoption	4,945,569	8,945,569	8,945,569	4,445,569
New School Start-Up	900,000	18,000,000	18,000,000	18,000,000
Safety Measures	100,689	2,068,689	2,037,089	2,000,000
Technology Replacement	6,748,597	7,106,458	6,379,091	5,723,007
Technology Infrastructure	831,070	486,009	227,709	-
<b>Assigned:</b>				
Carryover--Site & District	2,130,578	2,269,196	1,629,876	1,537,045
<b>Unassigned:</b>				
3% Designation	4,146,238	4,550,508	4,390,163	4,413,784
Additional 2% Board Reserve	2,764,159	3,033,672	2,926,775	2,942,523
Unassigned Balance	12,784,470	1,759,562	7,910,976	17,876,611

**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION-2022/23  
MULTI YEAR PROJECTION  
UNRESTRICTED FUNDS**

	2021-22	2022-23	2023-24	2024-25
<b>REVENUES</b>				
LCFF	100,576,426	111,832,588	118,156,691	124,878,525
Federal Revenue	105,560	105,560	105,560	105,560
Other State Revenue	2,131,909	17,958,056	387,516	431,354
Local Revenues	444,681	211,164	211,164	211,164
<b>TOTAL REVENUES</b>	<b>103,258,576</b>	<b>130,107,368</b>	<b>118,860,931</b>	<b>125,626,603</b>
<b>EXPENDITURES</b>				
Certificated Salaries	50,763,241	53,206,904	56,980,280	59,033,599
Classified Salaries	9,419,746	10,700,013	10,952,233	11,238,214
Employee Benefits	17,786,371	20,391,579	20,925,694	21,342,046
Books & Supplies	3,084,421	9,593,384	2,978,465	2,494,783
Services and Other Operating Exp	6,810,075	8,045,379	8,420,379	9,135,379
Capital Outlay	1,155,313	263,500	263,500	263,500
Other Outgo	1,070,332	1,040,999	1,040,999	1,040,999
Transfer Out	-	-	-	-
Indirect / Direct charges (7300)	(297,103)	(624,090)	(624,090)	(624,090)
<b>TOTAL EXPENDITURES</b>	<b>89,792,396</b>	<b>102,617,668</b>	<b>100,937,460</b>	<b>103,924,430</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>13,466,180</b>	<b>27,489,700</b>	<b>17,923,471</b>	<b>21,702,173</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>(15,221,321)</b>	<b>(14,564,533)</b>	<b>(15,292,760)</b>	<b>(17,557,398)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,755,141)</b>	<b>12,925,167</b>	<b>2,630,711</b>	<b>4,144,775</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>39,921,298</b>	<b>38,166,157</b>	<b>51,091,324</b>	<b>53,722,035</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>38,166,157</b>	<b>51,091,324</b>	<b>53,722,035</b>	<b>57,866,810</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
Non-Spendable:				
Revolving Cash	10,000	10,000	10,000	10,000
Stores	28,333	28,333	28,333	28,333
Prepaid expenses	450,758	1,207,632	450,758	450,758
Restricted:	-	-	-	-
Committed:				
Maintenance	2,325,696	1,625,696	785,696	439,180
Curriculum Adoption	4,945,569	8,945,569	8,945,569	4,445,569
New School Start-Up	900,000	18,000,000	18,000,000	18,000,000
Safety Measures	100,689	2,068,689	2,037,089	2,000,000
Technology Replacement	6,748,597	7,106,458	6,379,091	5,723,007
Technology Infrastructure	831,070	486,009	227,709	-
Assigned:				
Carryover--Site & District	2,130,578	2,269,196	1,629,876	1,537,045
Unassigned:				
3% Designation	4,146,238	4,550,508	4,390,163	4,413,784
Additional 2% Board Reserve	2,764,159	3,033,672	2,926,775	2,942,523
Unassigned Balance	12,784,470	1,759,562	7,910,976	17,876,611

**ROSEVILLE CITY SCHOOL DISTRICT  
BUDGET ADOPTION-2022/23  
MULTI YEAR PROJECTION  
RESTRICTED FUNDS**

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>REVENUES</b>				
LCFF	2,370,582	2,474,616	2,474,616	2,474,616
Federal Revenue	9,418,114	8,732,426	6,748,506	4,497,941
Other State Revenue	13,887,052	12,364,343	12,370,843	12,381,026
Local Revenues	8,018,201	9,324,526	9,424,526	9,474,526
<b>TOTAL REVENUES</b>	<b>33,693,949</b>	<b>32,895,911</b>	<b>31,018,491</b>	<b>28,828,109</b>
<b>EXPENDITURES</b>				
Certificated Salaries	16,318,535	15,946,578	11,811,029	8,719,002
Classified Salaries	6,912,699	7,189,223	7,220,063	7,414,107
Employee Benefits	13,536,861	17,388,836	17,506,212	17,576,119
Books & Supplies	2,419,206	1,937,442	1,940,128	2,408,617
Services and Other Operating Exp	6,145,193	4,485,841	4,605,841	4,665,841
Capital Outlay	313,895	132,707	132,707	132,707
Other Outgo	1,907,043	1,830,000	2,030,000	2,130,000
Indirect / Direct charges (7300)	113,449	155,314	155,314	155,314
<b>TOTAL EXPENDITURES</b>	<b>47,666,881</b>	<b>49,065,941</b>	<b>45,401,294</b>	<b>43,201,707</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<b>(13,972,932)</b>	<b>(16,170,030)</b>	<b>(14,382,803)</b>	<b>(14,373,598)</b>
<b>OTHER FINANCING SOURCES/USES</b>	<b>15,221,321</b>	<b>14,564,533</b>	<b>15,292,760</b>	<b>17,557,398</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>1,248,389</b>	<b>(1,605,497)</b>	<b>909,957</b>	<b>3,183,800</b>
<b>PROJECTED BEGINNING FUND</b>	<b>7,987,149</b>	<b>9,235,538</b>	<b>7,630,041</b>	<b>8,539,998</b>
<b>PROJECTED ENDING FUND BALANCE</b>	<b>9,235,538</b>	<b>7,630,041</b>	<b>8,539,998</b>	<b>11,723,798</b>
<b>COMPONENTS OF ENDING BALANCE</b>				
Pre-Paid Expenditures	-	-	-	-
<b>Restricted Reserves:</b>				
Federal	241,161	-	-	-
State	8,879,079	7,630,041	8,476,636	11,660,436
Local	360,218	-	63,362	63,362



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,492.08	10,492.08	10,492.08	10,880.67	10,880.67	10,880.67
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	10,492.08	10,492.08	10,492.08	10,880.67	10,880.67	10,880.67
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	14.09	14.09	14.09	14.09	14.09	14.09
d. Special Education Extended Year	10.18	10.18	10.18	10.18	10.18	10.18
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	24.27	24.27	24.27	24.27	24.27	24.27

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)	10,516.35	10,516.35	10,516.35	10,904.94	10,904.94	10,904.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF: JUNE							
<b>A. BEGINNING CASH</b>										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,825,889.00	2,825,889.00	5,746,378.00	5,086,600.00	5,086,600.00	5,746,378.00	5,086,600.00	5,086,600.00
Property Taxes	8020-8079		24,765.00		827,231.00		102,709.00	25,926,489.00	99,831.00	
Miscellaneous Funds	8080-8099			146,530.00	286,127.00	193,329.00	193,329.00	193,329.00	193,329.00	193,329.00
Federal Revenue	8100-8299				21,709.00	2,714,103.00			483,790.00	1,010,283.00
Other State Revenue	8300-8599					1,323,622.00		4,058,726.00	1,451,666.00	10,776,176.00
Other Local Revenue	8600-8799		485,198.00	578,875.00	919,179.00	892,769.00	823,482.00	1,372,125.00	900,568.00	1,077,478.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			3,335,852.00	3,551,694.00	7,800,624.00	10,210,423.00	10,284,846.00	34,689,987.00	17,540,295.00	7,367,680.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		485,713.00	5,685,310.00	5,778,801.00	5,821,157.00	6,037,043.00	955,229.00	12,011,401.00	6,406,797.00
Classified Salaries	2000-2999		774,432.00	1,446,759.00	1,487,757.00	1,527,508.00	1,514,528.00	1,481,230.00	1,596,871.00	1,703,169.00
Employee Benefits	3000-3999		682,934.00	3,207,985.00	3,157,074.00	3,199,066.00	3,275,548.00	1,218,050.00	5,668,172.00	3,761,661.00
Books and Supplies	4000-4999		502,724.00	646,181.00	1,572,193.00	1,221,885.00	344,441.00	618,305.00	352,400.00	454,918.00
Services	5000-5999		1,039,339.00	647,686.00	674,399.00	621,747.00	406,198.00	472,215.00	1,375,686.00	1,763,605.00
Capital Outlay	6000-6599			84,206.00	2,454.00	60,968.00	421.00	54,895.00	1,527.00	
Other Outgo	7000-7499		98,833.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			3,583,975.00	11,732,909.00	12,697,460.00	12,467,113.00	11,592,961.00	4,814,706.00	21,020,839.00	14,104,932.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199	10,200.00								
Accounts Receivable	9200-9299	26,001,590.00	4,107,497.00	10,657,748.00	3,153,214.00	2,615,585.00	2,310,954.00	564,686.00		
Due From Other Funds	9310	323,510.00			323,510.00					
Stores	9320	51,169.00	13,702.00	9,134.00						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	1,507,398.00	209,836.00	89,930.00						
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		27,893,867.00	4,331,035.00	10,756,812.00	3,476,734.00	0.00	2,615,585.00	2,310,954.00	564,696.00	0.00
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599	11,657,033.00	3,123,554.00	498,024.00	274.00	0.00	2,841,954.00	2,052,041.00	3,983.00	102,279.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	330,632.00			330,632.00	0.00				
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		11,987,665.00	3,123,554.00	498,024.00	330,906.00	0.00	2,841,954.00	2,052,041.00	3,983.00	102,279.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		15,906,202.00	1,207,481.00	10,258,788.00	3,145,818.00	0.00	(226,369.00)	258,913.00	560,713.00	(102,279.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			959,358.00	2,077,573.00	(1,741,018.00)	(2,256,690.00)	(1,554,484.00)	30,134,194.00	(2,919,831.00)	(6,839,521.00)
<b>F. ENDING CASH (A + E)</b>			40,775,887.00	42,853,460.00	41,112,442.00	38,855,752.00	37,301,268.00	67,435,462.00	64,515,631.00	57,676,110.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	Beginning Balances (Ref. Only)	2022-23 Budget, July 1				Accruals	Adjustments	TOTAL	BUDGET
			March	April	May	June				
<b>ESTIMATES THROUGH THE MONTH OF:</b>										
JUNE										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,746,378.00	5,086,600.00	5,086,600.00	5,746,379.00	0.00	59,156,891.00	59,156,891.00	
Property Taxes	8020-8079			20,136,879.00	52,383.00	5,505,410.00		52,675,697.00	52,675,697.00	
Miscellaneous Funds	8080-8099		262,928.00	262,928.00	262,928.00	286,130.00		2,474,616.00	2,474,616.00	
Federal Revenue	8100-8299		1,663,398.00	460,230.00	445,796.00	2,038,677.00		8,837,986.00	8,837,986.00	
Other State Revenue	8300-8599		119,088.00	9,717,467.00		2,875,654.00		30,322,399.00	30,322,399.00	
Other Local Revenue	8600-8799		931,883.00	686,403.00	863,431.00	4,298.00		9,535,690.00	9,535,690.00	
Interfund Transfers In	8910-8929							0.00	0.00	
All Other Financing Sources	8930-8979							0.00	0.00	
<b>TOTAL RECEIPTS</b>			8,723,675.00	36,350,507.00	6,711,138.00	16,456,548.00	0.00	163,003,279.00	163,003,279.00	
<b>C. DISBURSEMENTS</b>										
Certified Salaries	1000-1999		6,518,944.00	6,423,990.00	6,516,093.00	6,513,004.00	0.00	69,153,482.00	69,153,482.00	
Classified Salaries	2000-2999		1,762,247.00	1,728,592.00	1,664,880.00	1,201,263.00		17,889,236.00	17,889,236.00	
Employee Benefits	3000-3999		3,615,407.00	3,585,416.00	3,615,730.00	2,793,372.00		37,780,415.00	37,780,415.00	
Books and Supplies	4000-4999		429,688.00	2,874,911.00	1,124,388.00	1,388,792.00		11,530,826.00	11,530,826.00	
Services	5000-5999		771,639.00	719,416.00	395,813.00	3,643,477.00		12,531,220.00	12,531,220.00	
Capital Outlay	6000-6599					191,736.00		396,207.00	396,207.00	
Other Outgo	7000-7499		14,782.00	14,782.00	14,782.00	325,570.00		2,402,223.00	2,402,223.00	
Interfund Transfers Out	7600-7629							0.00	0.00	
All Other Financing Uses	7630-7699							0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>			13,112,707.00	15,347,107.00	13,331,886.00	16,057,214.00	1,830,000.00	151,683,609.00	151,683,609.00	
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199		10,200.00					0.00		
Accounts Receivable	9200-9299		26,001,590.00	1,540,636.00	385,160.00	666,100.00		26,001,590.00		
Due From Other Funds	9310		323,510.00					323,510.00		
Stores	9320		51,169.00					22,836.00		



Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Prepaid Expenditures	9330	1,507,398.00							299,766.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		27,893,867.00	0.00	1,540,636.00	385,160.00	666,100.00	0.00	0.00	26,647,702.00	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	11,657,033.00	27,412.00			3,007,512.00			11,657,033.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650	330,632.00							330,632.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		11,987,665.00	27,412.00	0.00	0.00	3,007,512.00	0.00	0.00	11,987,665.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		15,906,202.00	(27,412.00)	1,540,636.00	385,160.00	(2,341,412.00)	0.00	0.00	14,660,037.00	
E. NET INCREASE/DECREASE (B - C + D)			(4,416,444.00)	22,544,036.00	(6,235,388.00)	(1,942,078.00)	(1,830,000.00)	0.00	25,979,707.00	11,319,670.00
F. ENDING CASH (A + E)			53,259,666.00	75,803,702.00	69,568,314.00	67,626,236.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									65,796,236.00	

# 2022-23 Adopted Budget Cash Flow Assumptions

(Please complete and return to PCOE with budget reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
<b>8010 - 8099 LCFF Sources</b>			
Principal Apportionment	YES		
Payment schedule w/deferrals per CDE Website <a href="http://www.cde.ca.gov/fg/aa/pa/papayschedule.asp">www.cde.ca.gov/fg/aa/pa/papayschedule.asp</a>	YES		
EPA payments in Sept, Dec, Mar, June	YES		
Property Taxes (please note source for estimate)	YES		21/22 P2 Taxes
<b>8100 - 8299 Federal Revenue</b>			
Did you include Fed Cash Mgmt funds?	YES		
<b>8300 - 8599 Other State Revenue</b>			
	YES		
<b>8600 - 8799 Other Local Revenue</b>			
What Interest Rate did you project?		0.1827	
Interest adjusted for effect of dry pd financing?	N/A		
<b>Transfers In</b>			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
<b>EXPENDITURES</b>			
<b>1000 - 3999 Salaries and Benefits</b>			
COLAs or retroactive payments included?	NO		
Salary rollbacks or furloughs included?	N/A		
Increases of decreases in H/W premiums included?	N/A		
<b>4000 - 6999 Supplies, Services, &amp; Capital Outlay</b>			
Elections, Legal Settlements	YES	\$90,000	
Other large payments	N/A		
<b>7000 - 7499 Other Outgo</b>			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	YES	\$1,040,999	
Billback	YES	\$1,830,000	
<b>7600 - 7699 Transfers Out</b>			
Other	N/A		

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	67,121,073.00	301	0.00	303	67,121,073.00	305	1,271,348.00		307	65,849,725.00	309
2000 - Classified Salaries	16,422,748.00	311	0.00	313	16,422,748.00	315	392,411.00		317	16,030,337.00	319
3000 - Employee Benefits	31,338,410.00	321	464,209.00	323	30,874,201.00	325	516,517.00		327	30,357,684.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,293,196.00	331	5,100.00	333	5,288,096.00	335	758,305.00		337	4,529,791.00	339
5000 - Services . . . & 7300 - Indirect Costs	13,125,535.00	341	141,199.00	343	12,984,336.00	345	2,960,585.00		347	10,023,751.00	349
TOTAL					132,690,454.00	365			TOTAL	126,791,288.00	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. ....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....	85,301.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....	85,420,188.00	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. ....	.67	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') .....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	.60	
2. Percentage spent by this district (Part II, Line 15) .....	.67	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	126,791,288.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00	

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,153,482.00	301	0.00	303	69,153,482.00	305	1,237,026.00		307	67,916,456.00	309
2000 - Classified Salaries	17,889,236.00	311	0.00	313	17,889,236.00	315	426,448.00		317	17,462,788.00	319
3000 - Employee Benefits	37,780,415.00	321	318,235.00	323	37,462,180.00	325	551,976.00		327	36,910,204.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,530,826.00	331	92,800.00	333	11,438,026.00	335	484,242.00		337	10,953,784.00	339
5000 - Services . . . & 7300 - Indirect Costs	12,062,444.00	341	673,266.00	343	11,389,178.00	345	3,460,677.00		347	7,928,501.00	349
TOTAL					147,332,102.00	365	TOTAL			141,171,733.00	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	297,355.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .		92,522,027.00
12. Less: Teacher and Instructional Aide Salaries and		

Benefits deducted in Column 2 .....	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) .....	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* .....		396
14. TOTAL SALARIES AND BENEFITS .....	92,522,027.00	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 .....	.66	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') .....		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	.60	
2. Percentage spent by this district (Part II, Line 15) .....	.66	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	141,171,733.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00	

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


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

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

**CRITERIA AND STANDARDS**

1. **CRITERION: Average Daily Attendance**

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

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

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

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

10,880.67
<b>District's ADA Standard Percentage Level:</b>
1.0%

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
<b>Third Prior Year (2019-20)</b>				
District Regular	11,075	10,950		
Charter School				
<b>Total ADA</b>	<b>11,075</b>	<b>10,950</b>	<b>1.1%</b>	<b>Not Met</b>
<b>Second Prior Year (2020-21)</b>				
District Regular	10,950	10,950		
Charter School				
<b>Total ADA</b>	<b>10,950</b>	<b>10,950</b>	<b>0.0%</b>	<b>Met</b>
<b>First Prior Year (2021-22)</b>				
District Regular	10,950	10,492		
Charter School		0		
<b>Total ADA</b>	<b>10,950</b>	<b>10,492</b>	<b>4.2%</b>	<b>Not Met</b>
<b>Budget Year (2022-23)</b>				
District Regular	10,881			
Charter School	0			
<b>Total ADA</b>	<b>10,881</b>			

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

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

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

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

During the 19/20 school year the attendance rate dropped due to high number of absences which eventually led to COVID 19 pandemic.

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

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

In the 21/22 school year the pandemic continued in our region. Following state guidelines we quarantined students throughout the fall and winter which led to a decrease in ADA.

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): 10,880.7

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	11,502	11,487		
	Charter School				
	<b>Total Enrollment</b>	<b>11,502</b>	<b>11,487</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	11,428	11,008		
	Charter School				
	<b>Total Enrollment</b>	<b>11,428</b>	<b>11,008</b>	<b>3.7%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	11,350	11,468		



	Charter School				
	<b>Total Enrollment</b>	<b>11,350</b>	<b>11,468</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)					
	District Regular	11,400			
	Charter School				
	<b>Total Enrollment</b>	<b>11,400</b>			

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

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

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

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

In 20/21 we saw a decrease in enrollment due to the pandemic.

- 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	10,950	11,487	95.3%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>10,950</b>	<b>11,487</b>	
Second Prior Year (2020-21)	District Regular	10,950	11,008	99.5%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>10,950</b>	<b>11,008</b>	
First Prior Year (2021-22)	District Regular	10,492	11,468	91.5%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>10,492</b>	<b>11,468</b>	

Historical Average Ratio: 95.4%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.9%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
<b>Budget Year (2022-23)</b>					
	District Regular	10,881	11,400		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>10,881</b>	<b>11,400</b>	<b>95.4%</b>	<b>Met</b>
<b>1st Subsequent Year (2023-24)</b>					
	District Regular	10,986	11,500		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>10,986</b>	<b>11,500</b>	<b>95.5%</b>	<b>Met</b>
<b>2nd Subsequent Year (2024-25)</b>					
	District Regular	11,080	11,600		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>11,080</b>	<b>11,600</b>	<b>95.5%</b>	<b>Met</b>

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

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

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

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

4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	10,516.35	10,904.94	10,999.44	11,093.94
b. Prior Year ADA (Funded)		10,516.35	10,904.94	10,999.44
c. Difference (Step 1a minus Step 1b)		388.59	94.50	94.50
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.70%	.87%	.86%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		100,576,423.00	111,832,588.00	118,798,500.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		6,597,813.35	6,016,593.23	4,775,699.70
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
<b>Step 3 - Total Change in Population and Funding Level</b>				
(Step 1d plus Step 2c)		10.3%	6.2%	4.9%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>9.26% to 11.26%</b>	<b>5.25% to 7.25%</b>	<b>3.88% to 5.88%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	52,675,697.00	52,675,697.00	52,675,697.00	52,675,697.00
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)	100,572,636.00	111,832,588.00	118,798,500.00	125,546,135.00
District's Projected Change in LCFF Revenue:		11.20%	6.23%	5.68%
LCFF Revenue Standard		9.26% to 11.26%	5.25% to 7.25%	3.88% to 5.88%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	75,271,300.74	84,468,397.06
Second Prior Year (2020-21)	66,336,459.67	74,921,744.78	88.5%
First Prior Year (2021-22)	78,034,202.00	89,786,828.00	86.9%
Historical Average Ratio:			88.2%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%
	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	84,298,496.00	102,617,668.00	82.1%
1st Subsequent Year (2023-24)	88,858,207.00	100,937,460.00	88.0%	Met
2nd Subsequent Year (2024-25)	91,613,859.00	103,924,430.00	88.2%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

One-time CARES Act funds in 21/22 Budget Adoption.

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):	10.26%	6.25%	4.88%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	0.26% to 20.26%	-3.75% to 16.25%	-5.12% to 14.88%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.26% to 15.26%	1.25% to 11.25%	-0.12% to 9.88%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	9,474,277.00		
Budget Year (2022-23)	8,837,986.00	(6.72%)	Yes
1st Subsequent Year (2023-24)	6,854,066.00	(22.45%)	Yes

2nd Subsequent Year (2024-25)	4,603,501.00	(32.84%)	Yes
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**Explanation:**  
(required if Yes)

Expending one-time funds.

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

First Prior Year (2021-22)	16,029,799.00		
Budget Year (2022-23)	30,322,399.00	89.16%	Yes
1st Subsequent Year (2023-24)	12,758,359.00	(57.92%)	Yes
2nd Subsequent Year (2024-25)	12,812,381.00	.42%	No

**Explanation:**  
(required if Yes)

In 22/23 we are planning to receive a one time Discretionary Block Grant.

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

First Prior Year (2021-22)	8,672,063.00		
Budget Year (2022-23)	9,535,690.00	9.96%	No
1st Subsequent Year (2023-24)	9,635,690.00	1.05%	Yes
2nd Subsequent Year (2024-25)	9,685,690.00	.52%	No

**Explanation:**  
(required if Yes)

In 22/23 we plan to receive an increase in the Redevelopment Agency revenue.

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

First Prior Year (2021-22)	5,293,196.00		
Budget Year (2022-23)	11,530,826.00	117.84%	Yes
1st Subsequent Year (2023-24)	4,918,593.00	(57.34%)	Yes
2nd Subsequent Year (2024-25)	4,903,400.00	(.31%)	Yes

**Explanation:**  
(required if Yes)

Multiple curriculum adoptions.

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

First Prior Year (2021-22)	13,310,995.00		
Budget Year (2022-23)	12,531,220.00	(5.86%)	Yes
1st Subsequent Year (2023-24)	13,026,220.00	3.95%	No
2nd Subsequent Year (2024-25)	13,801,220.00	5.95%	No

**Explanation:**  
(required if Yes)

We plan to fill all positions in 22/23 and contract less.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	34,176,139.00		
Budget Year (2022-23)	48,696,075.00	42.49%	Not Met
1st Subsequent Year (2023-24)	29,248,115.00	(39.94%)	Not Met
2nd Subsequent Year (2024-25)	27,101,572.00	(7.34%)	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	18,604,191.00		
Budget Year (2022-23)	24,062,046.00	29.34%	Not Met
1st Subsequent Year (2023-24)	17,944,813.00	(25.42%)	Not Met
2nd Subsequent Year (2024-25)	18,704,620.00	4.23%	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)

Expending one-time funds.

**Explanation:**

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

In 22/23 we are planning to receive a one time Discretionary Block Grant.

**Explanation:**

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

In 22/23 we plan to receive an increase in the Redevelopment Agency revenue.

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)

Multiple curriculum adoptions.



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

We plan to fill all positions in 22/23 and contract less.

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

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

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)	<input type="text" value="137,703,652.00"/>			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>	3% Required	Budgeted Contribution <sup>1</sup>	
		Minimum Contribution	to the Ongoing and Major	
		(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="137,703,652.00"/>	<input type="text" value="4,131,109.56"/>	<input type="text" value="4,168,615.00"/>	<input type="text" value="Met"/>

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	3,578,695.00	4,128,897.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	18,517,356.72	13,230,347.10	11,641,846.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	18,517,356.72	16,809,042.10	15,770,743.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	125,071,507.56	119,289,795.65	137,629,896.00
	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)	125,071,507.56	119,289,795.65	137,629,896.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.8%	14.1%	11.5%
<b>District's Deficit Spending Standard Percentage Levels</b>				
(Line 3 times 1/3):		4.9%	4.7%	3.8%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by

any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	2,632,656.30	84,468,397.06	N/A	Met
Second Prior Year (2020-21)	12,927,696.41	74,921,744.78	N/A	Met
First Prior Year (2021-22)	(1,755,141.00)	89,786,828.00	2.0%	Met
Budget Year (2022-23) (Information only)	12,925,167.00	102,617,668.00		

**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 <sup>1</sup>	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 10,905

District's Fund Balance Standard Percentage Level: 1.0%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	21,990,529.00	24,360,945.12	N/A	Met
Second Prior Year (2020-21)	24,929,187.00	26,993,601.42	N/A	Met
First Prior Year (2021-22)	39,140,113.00	39,921,296.00	N/A	Met
Budget Year (2022-23) (Information only)	38,166,155.00			

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

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>2</sup>:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,881	10,986	11,080
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

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

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	151,683,609.00	146,338,754.00	147,126,137.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	151,683,609.00	146,338,754.00	147,126,137.00
4. Reserve Standard Percentage Level	3%	3%	3%

5.	Reserve Standard - by Percent (Line B3 times Line B4)	4,550,508.27	4,390,162.62	4,413,784.11
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> (Greater of Line B5 or Line B6)	<b>4,550,508.27</b>	<b>4,390,162.62</b>	<b>4,413,784.11</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,550,508.00	4,390,163.00	4,413,784.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,759,559.00	7,910,976.00	17,876,611.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	6,310,067.00	12,301,139.00	22,290,395.00
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.16%	8.41%	15.15%
<b>District's Reserve Standard</b> (Section 10B, Line 7):		<b>4,550,508.27</b>	<b>4,390,162.62</b>	<b>4,413,784.11</b>
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or  
-\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**

First Prior Year (2021-22)	(15,221,321.00)			
Budget Year (2022-23)	(14,564,533.00)	(656,788.00)	(4.3%)	Met
1st Subsequent Year (2023-24)	(15,292,760.00)	728,227.00	5.0%	Met
2nd Subsequent Year (2024-25)	(17,557,398.00)	2,264,638.00	14.8%	Not Met

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

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

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

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

1d. **Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

One-time funds will be expended in 25/26 where we see an increase in contributions.

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

Explanation:

(required if NOT met)



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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

2. If Yes to item 1, list all new and existing multi year 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 57A.

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	1	01 8011		253,587
Certificates of Participation	10	25 8681		7,520,000
General Obligation Bonds	7	51 8611		15,886,431
Supp Early Retirement Program	8	01 8011		545,304
State School Building Loans				
Compensated Absences				

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


TOTAL:				24,205,322

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases	324,222	261,435	0	0
Certificates of Participation	1,243,257	1,326,368	1,324,016	138,640
General Obligation Bonds	2,541,438	2,665,563	2,845,563	2,923,611
Supp Early Retirement Program	629,497	779,564	590,270	483,615
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	4,738,414	5,032,930	4,759,849	3,545,866
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued \$5,110,000 in Certificates of Participation during the 2021-22 fiscal year. However, the District will pay off it's 2012 Certificates of Participation during the 2023-24 fiscal year.

**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.).

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

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

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

2 For the district's OPEB:  
a. Are they lifetime benefits? No

b. Do benefits continue past age 65? No

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

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

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

	Self-Insurance Fund	Governmental Fund
0	0	0

4. OPEB Liabilities

a. Total OPEB liability	16,384,119.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	16,384,119.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial

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

May 19, 2022

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement			
Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	318,235.00	318,235.00	318,235.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	318,235.00	318,235.00	318,235.00
d. Number of retirees receiving OPEB benefits	51.00	51.00	51.00

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

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

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

No

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

[Empty text box for program description]

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

[Empty text box for liability data]

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

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multi-year 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	646.4	649.8	654.8	649.8

**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.

2022-23 Salary and Benefits.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:      Begin Date:      End Date:

5. Salary settlement:	Budget Year (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	710,063		
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,832,543	3,868,478	3,904,413
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	2.0%	.1%	.1%

**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**

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	1,162,839	1,174,467	1,186,212
3.	Percent change in step & column over prior year	1.2%	1.0%	1.0%

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

1.	Are savings from attrition included in the budget and MYPs?		Yes	Yes
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2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
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**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	360.2	400.978	404.978	408.978

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

1.	Are salary and benefit negotiations settled for the budget year?	No
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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.

2022-23 Salaries and Benefits.

Negotiations Settled

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

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

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**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

181,265
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
	Yes	Yes
1,251,669	1,284,604	1,323,539
100.0%	100.0%	100.0%
1.8%	2.8%	2.8%

**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**

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

Yes	Yes	Yes
231,067	252,041	254,561



3.	Percent change in step & column over prior year	.9%	.9%	1.0%
		Budget Year	1st Subsequent Year	2nd Subsequent Year

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	69.0	75.0	76.0	76.0

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1.	Are salary and benefit negotiations settled for the budget year?	No
----	--	----

If Yes, complete question 2.

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

2022-23 Salaries and Benefits

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

Negotiations Settled

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

Is the cost of salary settlement included in the budget and multiyear

projections (MYPs)?

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


**Negotiations Not Settled**

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

104,758

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

4. Amount included for any tentative salary schedule increases

0 0

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

**Management/Supervisor/Confidential**

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
454,145	461,332	461,332
100.0%	100.0%	100.0%
2.0%	1.5%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
53,983	54,528	55,073
1.0%	1.0%	

**Management/Supervisor/Confidential**

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
20,700	20,700	20,700
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 22, 2022

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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

**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?	Yes

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

**Comments:**  
(optional)

The Chief Business Official retired; new CBO effective 12/01/2021.

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