

# Mendocino Unified School District



## Agenda

### REGULAR BOARD MEETING

**JUNE 1, 2022**

**MENDOCINO K-8 MULTI-PURPOSE ROOM**

**44261 Little Lake Road**

**Mendocino, CA 95460**

**5:00 P.M. OPEN SESSION**

Join Zoom Meeting

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*MUSD is not available for technical support for remote meetings.*

### ***Board Priorities***

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <http://www.mendocinoused.org/District/2285-Untitled.html>

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at [doerin@mcn.org](mailto:doerin@mcn.org).

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

**1. 5:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL**

- 1.1. Call to order and roll call
- 1.2. Approval of agenda  
Items to be removed from the agenda or changes to the agenda should be done at this time.

**2. TIMED ITEM 5:00 P.M. - PARENT/COMMUNITY COMMENT**

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process. The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

**3. TIMED ITEM 5:05 P.M. – PUBLIC HEARINGS**

- 3.1. **Public Hearing** regarding the Local Control Accountability Plan (LCAP). Under the Local Control Funding Formula (LCFF), all school districts are required to prepare a plan which describes how they intend to meet annual goals for all pupils with specific activities identified to address state and local priorities.
- 3.2. **Public Hearing** regarding the Mendocino Unified School District's 2022-23 Budget (including Mendocino Community Network's Budget).

**4. INFORMATION/DISCUSSION**

- 4.1 Meg Kailikole, of MCOE, will present the 2022-23 MUSD Budget.  
(information/discussion)
- 4.2 Sage Statham, MCN Manager, will present the MCN Fiscal Year 2021-22 Third Quarter Budget Report and the MCN Budget for Fiscal Year 2022-23.  
(information/discussion)
- 4.3 Jason Morse, Superintendent, will present the 2022-23 Local Control Accountability Plan (LCAP) (information/discussion)

**5. ADJOURNMENT**

The next regular Board meeting is scheduled for **June 14, 2022 at the Mendocino K-8 School.**

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
2) Federal Revenue	8100-8299		35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
3) Other State Revenue	8300-8599		125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
4) Other Local Revenue	8600-8799		74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
5) TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,782,833.96	879,029.00	3,661,862.96	2,990,778.34	953,882.55	3,944,660.89	7.7%
2) Classified Salaries	2000-2999		1,202,902.53	714,320.76	1,917,223.29	1,220,594.73	813,803.37	2,034,398.10	6.1%
3) Employee Benefits	3000-3999		1,641,187.66	1,061,380.39	2,702,568.05	1,778,639.85	1,173,415.25	2,952,055.10	9.2%
4) Books and Supplies	4000-4999		288,663.94	260,185.24	548,849.18	254,160.00	106,494.00	360,654.00	-34.3%
5) Services and Other Operating Expenditures	5000-5999		786,041.97	164,699.66	950,741.63	673,406.77	108,600.00	782,006.77	-17.7%
6) Capital Outlay	6000-6999		0.00	590,560.42	590,560.42	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
9) TOTAL, EXPENDITURES			6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,068,174.59	(1,504,022.23)	(435,847.64)	749,848.39	(1,758,966.07)	(1,009,117.68)	131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out	7600-7629		201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,755.05)	58,294.13	(597,460.92)	(1,106,067.03)	(63,949.49)	(1,170,016.52)	95.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
2) Ending Balance, June 30 (E + F1e)			1,911,927.96	303,934.33	2,215,862.29	805,860.93	239,984.84	1,045,845.77	-52.8%
Components of Ending Fund Balance									
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	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	303,934.33	303,934.33	0.00	239,984.84	239,984.84	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	74,650.48	0.00	74,650.48	50,443.69	0.00	50,443.69	-32.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	422,763.59	0.00	422,763.59	410,746.95	0.00	410,746.95	-2.8%
Unassigned/Unappropriated Amount		9790	1,404,513.89	0.00	1,404,513.89	334,670.29	0.00	334,670.29	-76.2%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	3,597,296.38	(938,783.55)	2,658,512.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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	0.00	82.00	82.00				
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				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,607,296.38	(938,701.55)	2,668,594.83				
<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	86,324.84	0.00	86,324.84				
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			86,324.84	0.00	86,324.84				
<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)			3,520,971.54	(938,701.55)	2,582,269.99				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,669,156.00	0.00	1,669,156.00	1,669,156.00	0.00	1,669,156.00	0.0%
Education Protection Account State Aid - Current Year		8012	84,396.00	0.00	84,396.00	80,068.00	0.00	80,068.00	-5.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	38,106.00	0.00	38,106.00	38,106.00	0.00	38,106.00	0.0%
Timber Yield Tax		8022	138,844.00	0.00	138,844.00	118,017.00	0.00	118,017.00	-15.0%
Other Subventions/In-Lieu Taxes		8029	162.00	0.00	162.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	5,525,962.00	0.00	5,525,962.00	5,608,851.00	0.00	5,608,851.00	1.5%
Unsecured Roll Taxes		8042	140,419.00	0.00	140,419.00	149,759.00	0.00	149,759.00	6.7%
Prior Years' Taxes		8043	8,023.00	0.00	8,023.00	7,441.00	0.00	7,441.00	-7.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,605,068.00	0.00	7,605,068.00	7,671,398.00	0.00	7,671,398.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(150,000.00)		(150,000.00)	100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	96,629.00	96,629.00	0.00	96,629.00	96,629.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,645.00	2,645.00	0.00	2,645.00	2,645.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		83,975.54	83,975.54		98,346.81	98,346.81	17.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		12,768.00	12,768.00		12,768.00	12,768.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,123.11	348,569.62	383,692.73	0.00	369,058.76	369,058.76	-3.8%
TOTAL, FEDERAL REVENUE			35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	30,625.00	30,625.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	20,528.00	0.00	20,528.00	20,528.00	0.00	20,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,242.08	24,784.96	93,027.04	68,242.08	24,784.96	93,027.04	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		60,000.00	60,000.00		60,000.00	60,000.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	36,550.00	1,173,668.46	1,210,218.46	0.00	363,125.00	363,125.00	-70.0%
TOTAL, OTHER STATE REVENUE			125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	89,000.00	89,000.00	0.00	91,350.00	91,350.00	2.6%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	210.00	0.00	210.00	5,210.00	0.00	5,210.00	2,381.0%
Interest		8660	12,000.00	0.00	12,000.00	10,000.00	0.00	10,000.00	-16.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,700.00	21,730.00	24,430.00	2,700.00	21,730.00	24,430.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	59,054.50	(28,733.91)	30,320.59	32,350.00	6,300.00	38,650.00	27.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		240,491.57	240,491.57		240,491.57	240,491.57	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,251,187.73	666,528.59	2,917,716.32	2,457,661.31	683,834.90	3,141,496.21	7.7%
Certificated Pupil Support Salaries		1200	207,894.79	148,947.21	356,842.00	193,190.14	203,316.85	396,506.99	11.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	323,751.44	63,553.20	387,304.64	339,926.89	66,730.80	406,657.69	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,782,833.96	879,029.00	3,661,862.96	2,990,778.34	953,882.55	3,944,660.89	7.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	129,958.83	332,162.17	462,121.00	122,282.92	383,859.16	506,142.08	9.5%
Classified Support Salaries		2200	302,882.15	283,284.03	586,166.18	337,104.00	334,957.17	672,061.17	14.7%
Classified Supervisors' and Administrators' Salaries		2300	268,643.63	88,677.08	357,320.71	261,639.64	94,987.04	356,626.68	-0.2%
Clerical, Technical and Office Salaries		2400	485,114.20	0.00	485,114.20	484,094.20	0.00	484,094.20	-0.2%
Other Classified Salaries		2900	16,303.72	10,197.48	26,501.20	15,473.97	0.00	15,473.97	-41.6%
TOTAL, CLASSIFIED SALARIES			1,202,902.53	714,320.76	1,917,223.29	1,220,594.73	813,803.37	2,034,398.10	6.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	445,090.39	508,189.09	953,279.48	525,943.31	547,120.23	1,073,063.54	12.6%
PERS		3201-3202	277,135.57	156,225.10	433,360.67	334,032.82	195,755.96	529,788.78	22.3%
OASDI/Medicare/Alternative		3301-3302	132,385.88	64,395.70	196,781.58	133,850.39	69,859.47	203,709.86	3.5%
Health and Welfare Benefits		3401-3402	595,392.55	279,946.31	875,338.86	587,838.27	304,885.28	892,723.55	2.0%
Unemployment Insurance		3501-3502	22,392.73	9,428.28	31,821.01	19,721.22	7,962.63	27,683.85	-13.0%
Workers' Compensation		3601-3602	108,820.54	43,195.91	152,016.45	113,969.84	47,831.68	161,801.52	6.4%
OPEB, Allocated		3701-3702	26,801.00	0.00	26,801.00	30,971.00	0.00	30,971.00	15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,169.00	0.00	33,169.00	32,313.00	0.00	32,313.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			1,641,187.66	1,061,380.39	2,702,568.05	1,778,639.85	1,173,415.25	2,952,055.10	9.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	28,207.36	28,207.36	0.00	26,000.00	26,000.00	-7.8%
Books and Other Reference Materials		4200	0.00	1,869.51	1,869.51	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	238,832.30	88,203.46	327,035.76	229,160.00	60,494.00	289,654.00	-11.4%
Noncapitalized Equipment		4400	49,831.64	141,904.91	191,736.55	25,000.00	20,000.00	45,000.00	-76.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			288,663.94	260,185.24	548,849.18	254,160.00	106,494.00	360,654.00	-34.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Travel and Conferences		5200	14,393.63	17,059.83	31,453.46	9,800.00	24,000.00	33,800.00	7.5%
Dues and Memberships		5300	24,960.00	0.00	24,960.00	26,960.00	0.00	26,960.00	8.0%
Insurance		5400 - 5450	104,038.00	0.00	104,038.00	100,000.00	0.00	100,000.00	-3.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Operations and Housekeeping									
Services		5500	278,160.00	600.00	278,760.00	282,760.00	600.00	283,360.00	1.7%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	35,956.00	7,593.22	43,549.22	40,956.00	3,500.00	44,456.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	.77	0.00	.77	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and									
Operating Expenditures		5800	216,032.39	138,184.51	354,216.90	155,500.00	79,000.00	234,500.00	-33.8%
Communications		5900	82,501.95	1,262.10	83,764.05	27,430.00	1,500.00	28,930.00	-65.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			786,041.97	164,699.66	950,741.63	673,406.77	108,600.00	782,006.77	-17.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	439,715.70	439,715.70	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries									
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	150,844.72	150,844.72	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	590,560.42	590,560.42	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
TOTAL, EXPENDITURES			6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86	-2.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	41,835.61	0.00	41,835.61	41,835.61	0.00	41,835.61	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	131,587.67	0.00	131,587.67	150,873.23	0.00	150,873.23	14.7%
Other Authorized Interfund Transfers Out		7619	28,190.00	0.00	28,190.00	8,190.00	0.00	8,190.00	-70.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of									
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of									
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
2) Federal Revenue		8100-8299	35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
3) Other State Revenue		8300-8599	125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
4) Other Local Revenue		8600-8799	74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
5) TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,294,340.75	1,918,768.91	5,213,109.66	3,582,373.00	1,929,613.04	5,511,986.04	5.7%
2) Instruction - Related Services	2000-2999		1,001,781.58	158,302.36	1,160,083.94	961,357.65	151,588.84	1,112,946.49	-4.1%
3) Pupil Services	3000-3999		915,915.54	222,986.88	1,138,902.42	887,705.42	292,446.32	1,180,151.74	3.6%
4) Ancillary Services	4000-4999		165,590.56	2,495.50	168,086.06	169,062.01	0.00	169,062.01	0.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		867,125.70	68,017.06	935,142.76	830,520.57	30,419.06	860,939.63	-7.9%
8) Plant Services	8000-8999		452,546.97	1,299,604.76	1,752,151.73	480,561.04	752,127.91	1,232,688.95	-29.6%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,068,174.59	(1,504,022.23)	(435,847.64)	749,848.39	(1,758,966.07)	(1,009,117.68)	131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629							
a) Transfers In			40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out			201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
2) Other Sources/Uses		8930-8979 7630-7699							
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,755.05)	58,294.13	(597,460.92)	(1,106,067.03)	(63,949.49)	(1,170,016.52)	95.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
2) Ending Balance, June 30 (E + F1e)			1,911,927.96	303,934.33	2,215,862.29	805,860.93	239,984.84	1,045,845.77	-52.8%
Components of Ending Fund Balance									
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	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	303,934.33	303,934.33	0.00	239,984.84	239,984.84	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	74,650.48	0.00	74,650.48	50,443.69	0.00	50,443.69	-32.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	422,763.59	0.00	422,763.59	410,746.95	0.00	410,746.95	-2.8%
Unassigned/Unappropriated Amount		9790	1,404,513.89	0.00	1,404,513.89	334,670.29	0.00	334,670.29	-76.2%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	18,300.82
5810	Other Restricted Federal	194.17	194.17
6266	Educator Effectiveness, FY 2021-22	167,247.00	147,247.00
6300	Lottery: Instructional Materials	15,505.48	14,290.44
6388	Strong Workforce Program	1,851.86	1,851.86
6547	Special Education Early Intervention Preschool Grant	2,760.00	2,760.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	5,625.00	5,625.00
7311	Classified School Employee Professional Development Block Grant	5,081.28	5,081.28
7422	In-Person Instruction (IPI) Grant	3,198.77	3,198.77
7425	Expanded Learning Opportunities (ELO) Grant	71,560.51	9,225.24
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,910.26	5,910.26
9010	Other Restricted Local	0.00	1,300.00
Total, Restricted Balance		303,934.33	239,984.84

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,521,398.00	0.56%	7,563,425.00	1.06%	7,643,942.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	88,770.08	0.00%	88,770.00	0.00%	88,770.00
4. Other Local Revenues	8600-8799	51,260.00	0.00%	51,260.00	0.00%	51,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	329.87%	171,949.68	247.26%	597,108.05
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,695,016.58)	-17.81%	(1,393,122.98)	2.16%	(1,423,202.45)
6. Total (Sum lines A1 thru A5c)		6,006,411.50	7.92%	6,482,281.70	7.34%	6,957,877.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,990,778.34		2,876,151.47
b. Step & Column Adjustment				59,284.13		57,923.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(173,911.00)		20,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,990,778.34	-3.83%	2,876,151.47	2.71%	2,954,074.50
2. Classified Salaries						
a. Base Salaries				1,220,594.73		1,176,520.60
b. Step & Column Adjustment				29,989.87		28,888.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(74,064.00)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,220,594.73	-3.61%	1,176,520.60	0.67%	1,184,408.61
3. Employee Benefits	3000-3999	1,778,639.85	-4.70%	1,695,128.59	1.18%	1,715,141.03
4. Books and Supplies	4000-4999	254,160.00	0.00%	254,160.00	0.00%	254,160.00
5. Services and Other Operating Expenditures	5000-5999	673,406.77	-2.97%	653,406.77	0.00%	653,406.77
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,898.84	1.50%	203,912.32	1.50%	206,971.01
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,112,478.53	-3.64%	6,853,279.75	1.59%	6,962,161.92

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,106,067.03)		(370,998.05)		(4,284.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,911,927.96		805,860.93		434,862.88
2. Ending Fund Balance (Sum lines C and D1)		805,860.93		434,862.88		430,578.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,443.69		39,778.01		35,800.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
2. Unassigned/Unappropriated	9790	334,670.29		.10		.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		805,860.93		434,862.88		430,578.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
c. Unassigned/Unappropriated	9790	334,670.29		.10		.20
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	878121.06				
3. Total Available Reserves (Sum lines E1a thru E2c)		745,417.24		385,084.87		384,778.35
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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MYP Assumptions provided in a separate document. Other adjustments under certificated and classified salaries in 2023-24 include planned reductions.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	589,447.57	-14.23%	505,543.00	-52.40%	240,655.00
3. Other State Revenues	8300-8599	447,909.96	2.92%	460,971.00	-2.83%	447,910.00
4. Other Local Revenues	8600-8799	359,871.57	0.00%	359,872.00	0.00%	359,872.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	1,695,016.58	-17.81%	1,393,123.00	2.16%	1,423,200.63
6. Total (Sum lines A1 thru A5c)		3,092,245.68	-12.05%	2,719,509.00	-9.11%	2,471,637.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				953,882.55		875,997.76
b. Step & Column Adjustment				18,546.21		15,119.96
c. Cost-of-Living Adjustment						
d. Other Adjustments				(96,431.00)		(120,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	953,882.55	-8.17%	875,997.76	-11.97%	771,117.72
2. Classified Salaries						
a. Base Salaries				813,803.37		655,298.45
b. Step & Column Adjustment				20,345.08		16,382.46
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(178,850.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	813,803.37	-19.48%	655,298.45	2.50%	671,680.91
3. Employee Benefits	3000-3999	1,173,415.25	-12.44%	1,027,449.30	-2.73%	999,399.33
4. Books and Supplies	4000-4999	106,494.00	0.00%	106,494.00	0.00%	106,494.00
5. Services and Other Operating Expenditures	5000-5999	108,600.00	0.00%	108,600.00	0.00%	108,600.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,156,195.17	-12.11%	2,773,839.51	-4.20%	2,657,291.96

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(63,949.49)		(54,330.51)		(185,654.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		303,934.33		239,984.84		185,654.33
2. Ending Fund Balance (Sum lines C and D1)		239,984.84		185,654.33		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	239,984.84		185,654.33		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		239,984.84		185,654.33		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Other adjustments under certificated and classified salaries are reduced for planned reductions in 2023-24; and reduction of temp positions 2024-25.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,521,398.00	0.56%	7,563,425.00	1.06%	7,643,942.00
2. Federal Revenues	8100-8299	589,447.57	-14.23%	505,543.00	-52.40%	240,655.00
3. Other State Revenues	8300-8599	536,680.04	2.43%	549,741.00	-2.38%	536,680.00
4. Other Local Revenues	8600-8799	411,131.57	0.00%	411,132.00	0.00%	411,132.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	329.87%	171,949.68	247.26%	597,108.05
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	.02	-9,200.00%	(1.82)
6. Total (Sum lines A1 thru A5c)		9,098,657.18	1.13%	9,201,790.70	2.47%	9,429,515.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,944,660.89		3,752,149.23
b. Step & Column Adjustment				77,830.34		73,042.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(270,342.00)		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,944,660.89	-4.88%	3,752,149.23	-0.72%	3,725,192.22
2. Classified Salaries						
a. Base Salaries				2,034,398.10		1,831,819.05
b. Step & Column Adjustment				50,334.95		45,270.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,914.00)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,034,398.10	-9.96%	1,831,819.05	1.32%	1,856,089.52
3. Employee Benefits	3000-3999	2,952,055.10	-7.77%	2,722,577.89	-0.30%	2,714,540.36
4. Books and Supplies	4000-4999	360,654.00	0.00%	360,654.00	0.00%	360,654.00
5. Services and Other Operating Expenditures	5000-5999	782,006.77	-2.56%	762,006.77	0.00%	762,006.77
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,898.84	1.50%	203,912.32	1.50%	206,971.01
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,268,673.70	-6.25%	9,627,119.26	-0.08%	9,619,453.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(1,170,016.52)		(425,328.56)		(189,938.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,215,862.29		1,045,845.77		620,517.21
2. Ending Fund Balance (Sum lines C and D1)		1,045,845.77		620,517.21		430,578.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	239,984.84		185,654.33		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,443.69		39,778.01		35,800.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
2. Unassigned/Unappropriated	9790	334,670.29		.10		.20
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,045,845.77		620,517.21		430,578.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
c. Unassigned/Unappropriated	9790	334,670.29		.10		.20
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		745,417.24		385,084.87		384,778.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.26%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		409.37		394.14		390.71
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		10,268,673.70		9,627,119.26		9,619,453.88
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		10,268,673.70		9,627,119.26		9,619,453.88
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		410,746.95		385,084.77		384,778.16
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		410,746.95		385,084.77		384,778.16
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

**PROJECTED DEFERRAL WORKSHEET**  
**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**CASH FLOW WORKSHEET -- GENERAL FUND**

2022-2023

	10	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	April	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
<b>Beginning Cash</b>	1,798,991	1,806,092	1,219,915	864,801	407,695	(247,774)	2,354,271	1,738,975	1,085,436	381,470	1,903,202	991,007		
<b>LCFF Group</b>	250,373	250,373	270,390	250,373	109	3,337,559	120,435	113,504	133,520	2,227,826	(36,497)	603,433	0	
<b>Federal Revenues</b>	0	0	107,277	21,708	0	38,646	22,809	0	28,345	54,117	101	258,825	57,619	
<b>State Revenues</b>	0	0	59,631	29,816	113,299	0	47,705	32,797	44,723	0	134,170	74,539		
<b>Local Revenues</b>	160	690	4,847	13,649	15,122	83,859	49,500	204	5,029	48,539	13,728	162,292	13,513	
<b>Sources</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LCFF Pr Yr Deferrals</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Receivables &amp; Due From Other Funds</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>9650-9652 Deferred Revenue</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>1000</b>	42,661	340,784	423,945	284,190	343,489	336,846	335,230	338,910	396,095	331,581	339,657	431,273	0	
<b>2000</b>	79,841	128,915	178,974	180,518	180,844	184,128	183,811	182,784	184,385	180,854	182,834	186,508	0	
<b>3000</b>	61,762	218,182	233,443	226,753	226,889	225,695	221,952	225,353	224,691	222,909	220,619	643,806	0	
<b>4000</b>	18,675	47,141	(12,342)	25,626	10,345	35,145	21,162	21,433	31,085	37,285	46,213	78,887	0	
<b>5000</b>	40,494	102,217	(26,762)	55,566	22,431	76,204	45,885	46,473	67,401	80,845	100,204	171,050	0	
<b>6000</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>7000 (less TFs out)</b>	0	0	0	0	0	0	0	0	0	0	0	(6,000)	0	
<b>TF in</b>	0	0	0	0	0	0	0	0	0	0	0	40,000	0	
<b>Uses - COVID by 12/31/2020!</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TFs out 7610-7699</b>	0	0	0	0	0	0	0	0	0	0	0	200,899	0	
<b>Payables</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Deferred Expense</b>														
<b>Prepaid Expense</b>														
<b>Cash Balance</b>	<b>1,806,092</b>	<b>1,219,915</b>	<b>864,801</b>	<b>407,695</b>	<b>(247,774)</b>	<b>2,354,271</b>	<b>1,738,975</b>	<b>1,085,436</b>	<b>381,470</b>	<b>1,903,202</b>	<b>991,007</b>	<b>483,304</b>	<b>145,671</b>	

Total Projected Receivables (including deferred appropriations if any): 145,671  
Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: **\$483,304**

## Fund 01 &amp; Fund 17

**PROJECTED DEFERRAL WORKSHEET**  
**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**CASH FLOW WORKSHEET -- GENERAL FUND**

2022-2023

	10	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	April	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
<b>Beginning Cash</b>	2,672,732	2,679,834	2,093,662	1,738,584	1,281,577	626,218	3,228,875	2,613,941	1,960,404	1,256,474	2,778,560	1,866,465		
<b>LCFF Group</b>	250,373	250,373	270,390	250,373	109	3,337,559	120,435	113,504	133,520	2,227,826	(36,497)	603,433	0	
<b>Federal Revenues</b>	0	0	107,277	21,708	0	38,646	22,809	0	28,345	54,117	101	258,825	57,619	
<b>State Revenues</b>	0	0	59,631	29,816	113,299	0	47,705	32,797	44,723	0	134,170	74,539		
<b>Local Revenues</b>	162	695	4,882	13,749	15,232	84,470	49,862	205	5,065	48,893	13,828	163,476	13,612	
<b>Sources</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LCFF Pr Yr Deferrals</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Receivables &amp; Due From Other Funds</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>9650-9652 Deferred Revenue</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>1000</b>	42,661	340,784	423,945	284,190	343,489	336,846	335,230	338,910	396,095	331,581	339,657	431,273	0	
<b>2000</b>	79,841	128,915	178,974	180,518	180,844	184,128	183,811	182,784	184,385	180,854	182,834	186,508	0	
<b>3000</b>	61,762	218,182	233,443	226,753	226,889	225,695	221,952	225,353	224,691	222,909	220,619	643,806	0	
<b>4000</b>	18,675	47,141	(12,342)	25,626	10,345	35,145	21,162	21,433	31,085	37,285	46,213	78,887	0	
<b>5000</b>	40,494	102,217	(26,762)	55,566	22,431	76,204	45,885	46,473	67,401	80,845	100,204	171,050	0	
<b>6000</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>7000 (less TFs out)</b>	0	0	0	0	0	0	0	0	0	0	0	(6,000)	0	
<b>TF in</b>	0	0	0	0	0	0	0	0	0	0	0	40,000	0	
<b>Uses - COVID by 12/31/2020!</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TFs out 7610-7699</b>	0	0	0	0	0	0	0	0	0	0	0	200,899	0	
<b>Payables</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Deferred Expense</b>														
<b>Prepaid Expense</b>														
<b>Cash Balance</b>	2,679,834	2,093,662	1,738,584	1,281,577	626,218	3,228,875	2,613,941	1,960,404	1,256,474	2,778,560	1,866,465	1,359,946	145,769	

Total Projected Receivables (including deferred appropriations if any): 145,769  
**Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$1,359,946**

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)	357.06	357.06	421.98	362.27	362.27	400.34
<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)	47.98	47.98	47.98	47.10	47.10	47.10
<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>	405.04	405.04	469.96	409.37	409.37	447.44
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	405.04	405.04	469.96	409.37	409.37	447.44
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

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):

409.37

District's ADA Standard Percentage Level:

2.0%

**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	Estimated/Unaudited	ADA Variance Level	
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	497	497		
	Charter School				
	<b>Total ADA</b>	<b>497</b>	<b>497</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	488	488		
	Charter School				
	<b>Total ADA</b>	<b>488</b>	<b>488</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	454	470		
	Charter School		0		
	<b>Total ADA</b>	<b>454</b>	<b>470</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	447			
	Charter School	0			
	<b>Total ADA</b>	<b>447</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

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

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

409.4

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

2.0%

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

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	542	525		
	Charter School				
	<b>Total Enrollment</b>	<b>542</b>	<b>525</b>	<b>3.1%</b>	<b>Not Met</b>
Second Prior Year (2020-21)	District Regular	542	477		
	Charter School				
	<b>Total Enrollment</b>	<b>542</b>	<b>477</b>	<b>12.0%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	479	449		
	Charter School				
	<b>Total Enrollment</b>	<b>479</b>	<b>449</b>	<b>6.3%</b>	<b>Not Met</b>

Budget Year (2022-23)	
District Regular	447
Charter School	
<b>Total Enrollment</b>	<b>447</b>

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

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

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

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

at budget adoption 2021-22 assumed more students would return to campus with in person instruction. They did not. Families and students who left the area did not return.

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

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

This looks to be a repeat question regarding "first prior year". If the intent is to discuss the 2nd prior year, the previous business manager indicates budgeted enrollment was a typo.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	497	525	<b>94.6%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>497</b>	<b>525</b>	
Second Prior Year (2020-21)	District Regular	488	477	<b>102.4%</b>
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>488</b>	<b>477</b>	
First Prior Year (2021-22)	District Regular	405	449	<b>90.2%</b>
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>405</b>	<b>449</b>	
Historical Average Ratio:				<b>95.7%</b>

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

96.2%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	409	447	91.6%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>409</b>	<b>447</b>		
1st Subsequent Year (2023-24)	District Regular	394	428	92.1%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>394</b>	<b>428</b>		
2nd Subsequent Year (2024-25)	District Regular	391	425	91.9%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>391</b>	<b>425</b>		

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

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

1a.

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

**Explanation:**

(required if NOT met)

4.

#### CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

Basic Aid

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

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

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

**Projected LCFF Revenue**

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	469.96	447.44	425.78	400.99
b.	Prior Year ADA (Funded)		469.96	447.44	425.78
c.	Difference (Step 1a minus Step 1b)		(22.52)	(21.66)	(24.79)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.79%)	(4.84%)	(5.82%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level					
	(Step 1d plus Step 2c)		-4.8%	-4.8%	-5.8%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,851,516.00	5,922,174.00	6,006,307.00	6,091,702.00
Percent Change from Previous Year		1.21%	1.42%	1.42%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.21% to 2.21%	0.42% to 2.42%	0.42% to 2.42%

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,605,068.00	7,671,398.00	7,638,425.00	7,718,942.00
District's Projected Change in LCFF Revenue:		.87%	(.43%)	1.05%
Basic Aid Standard		0.21% to 2.21%	0.42% to 2.42%	0.42% to 2.42%
Status:		Not Met	Not Met	Not Met

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

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

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

**Explanation:**

Budget Year standard is met, even though it says not met. 0.87% falls between 0.21% and 2.21%; same with 2nd subsequent year, 1.05% falls between 0.42% and 2.42%. 1st subsequent year is a true not met, as (0.43)% does not fall between 0.42% and 2.42%. District of Choice is scheduled to sunset without legislative action, and has therefore been removed from projections.

(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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	5,781,420.43	6,634,543.47	87.1%
Second Prior Year (2020-21)	5,222,868.79	6,013,347.50	86.9%
First Prior Year (2021-22)	5,626,924.15	6,697,301.10	84.0%
Historical Average Ratio:			86.0%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
<b>District's Salaries and Benefits Standard</b> <b>(historical average ratio, plus/minus the greater</b> <b>of 3% or the district's reserve standard percentage):</b>	<b>82.0% to 90.0%</b>	<b>82.0% to 90.0%</b>	<b>82.0% to 90.0%</b>

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	5,990,012.92	6,911,579.69	86.7%	Met
1st Subsequent Year (2023-24)	5,747,800.66	6,649,367.43	86.4%	Met
2nd Subsequent Year (2024-25)	5,853,624.14	6,755,190.91	86.7%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

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

**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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.79%)	(4.84%)	(5.82%)
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-14.79% to 5.21%</b>	<b>-14.84% to 5.16%</b>	<b>-15.82% to 4.18%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-9.79% to 0.21%	-9.84% to 0.16%	-10.82% to -0.82%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change	Change Is Outside
		Over Previous Year	Explanation Range

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2021-22)

589,710.27

Budget Year (2022-23)	589,447.57	(.04%)	No
1st Subsequent Year (2023-24)	505,543.00	(14.23%)	Yes
2nd Subsequent Year (2024-25)	240,655.00	(52.40%)	Yes

**Explanation:**  
(required if Yes)

Federal revenue budgeted as expensed, and removed or reduced in each subsequent year.

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

First Prior Year (2021-22)	1,414,398.50		
Budget Year (2022-23)	536,680.04	(62.06%)	Yes
1st Subsequent Year (2023-24)	549,741.00	2.43%	Yes
2nd Subsequent Year (2024-25)	536,680.00	(2.38%)	No

**Explanation:**  
(required if Yes)

2022-23 State revenue reduced for 1xz Educator Effectiveness BG.. 2023-24 final balances of state COVID funding recognized to be expended.

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

First Prior Year (2021-22)	397,452.16		
Budget Year (2022-23)	411,131.57	3.44%	Yes
1st Subsequent Year (2023-24)	411,132.00	0.00%	No
2nd Subsequent Year (2024-25)	411,132.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Local revenues increased, then held flat.

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

First Prior Year (2021-22)	548,849.18		
Budget Year (2022-23)	360,654.00	(34.29%)	Yes
1st Subsequent Year (2023-24)	360,654.00	0.00%	No
2nd Subsequent Year (2024-25)	360,654.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Materials/Supplies - reduced for 1x items, then held flat

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

First Prior Year (2021-22)	950,741.63		
Budget Year (2022-23)	782,006.77	(17.75%)	Yes
1st Subsequent Year (2023-24)	762,006.77	(2.56%)	No
2nd Subsequent Year (2024-25)	762,006.77	0.00%	Yes

**Explanation:**  
(required if Yes)

Service/Operations - reduced for 1x items, then held flat

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	2,401,560.93			
Budget Year (2022-23)	1,537,259.18	(35.99%)		Not Met
1st Subsequent Year (2023-24)	1,466,416.00	(4.61%)		Met
2nd Subsequent Year (2024-25)	1,188,467.00	(18.95%)		Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>				
First Prior Year (2021-22)	1,499,590.81			
Budget Year (2022-23)	1,142,660.77	(23.80%)		Not Met
1st Subsequent Year (2023-24)	1,122,660.77	(1.75%)		Met
2nd Subsequent Year (2024-25)	1,122,660.77	0.00%		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)

Federal revenue budgeted as expensed, and removed or reduced in each subsequent year.

**Explanation:**

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

2022-23 State revenue reduced for 1xz Educator Effectiveness BG.. 2023-24 final balances of state COVID funding recognized to be expended.

**Explanation:**

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

Local revenues increased, then held flat.

- 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

Materials/Supplies - reduced for 1x items, then held flat

(linked from 6B  
if NOT met)

**Explanation:**  
**Services and Other Exps**

(linked from 6B  
if NOT met)

Service/Operations - reduced for 1x items, then held flat

**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)

Yes

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

9,572,591.94

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

9,572,591.94

287,177.76

337,051.91

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)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

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8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	370,475.00	422,763.59
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,128,887.51	2,108,689.77	1,404,513.89
	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)	2,128,887.51	2,479,164.77	1,827,277.48
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,207,918.09	9,309,997.61	10,569,089.85
	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)	9,207,918.09	9,309,997.61	10,569,089.85
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	23.1%	26.6%	17.3%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>7.7%</b>	<b>8.9%</b>	<b>5.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(286,606.40)	6,787,771.79	4.2%	Met
Second Prior Year (2020-21)	405,365.46	6,191,539.76	N/A	Met
First Prior Year (2021-22)	(655,755.05)	6,898,914.38	9.5%	Not Met
Budget Year (2022-23) (Information only)	(1,106,067.03)	7,112,478.53		

## 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):

409

District's Fund Balance Standard Percentage Level:

1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	2,407,819.35	2,448,923.95	N/A	Met
Second Prior Year (2020-21)	1,800,735.97	2,162,317.55	N/A	Met
First Prior Year (2021-22)	2,418,412.46	2,567,683.01	N/A	Met
Budget Year (2022-23) (Information only)	1,911,927.96			

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

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

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

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

**Explanation:**

(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	409	394	391
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,268,673.70	9,627,119.26	9,619,453.88

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)	10,268,673.70	9,627,119.26	9,619,453.88
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	410,746.95	385,084.77	384,778.16
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>410,746.95</b>	<b>385,084.77</b>	<b>384,778.16</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)	410,746.95	385,084.77	384,778.15
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	334,670.29	.10	.20
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	745,417.24	385,084.87	384,778.35
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.26%	4.00%	4.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>410,746.95</b>	<b>385,084.77</b>	<b>384,778.16</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)?

Yes

- 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:

District of Choice is budgeted in 2022-23, and is set to sunset in 2023-24 pending legislative action. DOC revenue is not projected beyond 2022-23, and staff reductions are planned to mitigate the loss of revenue.

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
---------------------------	------------	------------------	----------------	--------

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

First Prior Year (2021-22)	(1,562,316.36)			
Budget Year (2022-23)	(1,695,016.58)	132,700.22	8.5%	Met
1st Subsequent Year (2023-24)	(1,393,122.98)	(301,893.60)	(17.8%)	Not Met
2nd Subsequent Year (2024-25)	(1,423,202.45)	30,079.47	2.2%	Met

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

First Prior Year (2021-22)	40,000.00			
Budget Year (2022-23)	40,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	171,949.68	131,949.68	329.9%	Not Met
2nd Subsequent Year (2024-25)	597,108.05	425,158.37	247.3%	Not Met

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

First Prior Year (2021-22)	201,613.28			
Budget Year (2022-23)	200,898.84	(714.44)	(.4%)	Met
1st Subsequent Year (2023-24)	203,912.32	3,013.48	1.5%	Met
2nd Subsequent Year (2024-25)	206,971.01	3,058.69	1.5%	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)

Contributions will be impacted by the planned budget reductions in 2023-24.

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

**Explanation:**

(required if NOT met)

Transfers in from Fund 17 are required to meet the mandated REU. Administration will need to develop a plan that includes operating within budgeted revenues.

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	10-27	Fund 51 OBJ 8xxx	Fund 51 OBJ 7438/7439	26,721,451

Supp Early Retirement Program

State School Building Loans

Compensated Absences


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

Net Pension Liability				11,180,121
Direct Placement GO Bonds	2			4,555,000
TOTAL:				42,456,572

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				
Certificates of Participation				
General Obligation Bonds	1,541,300	1,547,800	1,073,800	2,023,950
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liability				
Direct Placement GO Bonds	1,484,810	1,567,745	1,658,040	
Total Annual Payments:	3,026,110	3,115,545	2,731,840	2,023,950
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	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)

Structure of Direct Placement is for higher payments . Additional GO bonds sold, causing change in payment requirements. Bond repayments are collected from assessed property owners in the district boundaries, and are not paid from the district general fund.

**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?

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

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

Qualified certificated employees receive OPEB to age 65 and \$1,200 per year for five years after age 65. No OPEB is provided for classified staff. District contribution to OPEB per employee is capped.

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

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

Self-Insurance Fund	Governmental Fund
0	0

## 4. OPEB Liabilities

Data must be entered.

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

933,788.00
933,788.00
0.00
Actuarial
Jun 30, 2020

## 5. OPEB Contributions

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	30,971.00	30,971.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
d. Number of retirees receiving OPEB benefits	16.00	16.00

**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)

Yes

- 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:

District is self-insured for dental and vision benefits for qualified employees and retirees.

## 3. Self-Insurance Liabilities

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

0.00
0.00

## 4. Self-Insurance Contributions

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
a. Required contribution (funding) for self-insurance programs	101,050.00	101,500.00

b. Amount contributed (funded) for self-insurance programs

101,500.00

101,500.00

101,500.00

S8.

**Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	43.9	44.9	41.7	39.7

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

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

Yes

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

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

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

This note goes with #2 below - Negotiations are essentially settled. We will be taking the public disclosure to the June 14, 2022 board meeting. As of this public hearing document the public disclosure has not been completed, but will be completed and provided to MCOE prior to June 14.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 14, 2022		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	No		
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	No		
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date: Jul 01, 2022	End Date: Jun 30, 2023	
5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

**One Year Agreement**

Total cost of salary settlement

will update when  
public disclosure  
finalized.% change in salary schedule  
from prior year

5.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

	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**

- 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

Yes	Yes	Yes
391371	391371	391371
0.0%		

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

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

--	--	--

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No

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

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


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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	43.0625	42.45	31.65	31.65

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

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

Yes

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

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

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

This Note Goes With #2 Below - Negotiations Are Essentially Settled. We Will Be Taking The Public Disclosure To The June 14, 2022 Board Meeting. As Of This Public Hearing Document The Public Disclosure Has Not Been Completed, But Will Be Completed And Provided To MCOE Prior To June 14.

**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?

Jun 14, 2022

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin  
Date:

Jul 01, 2022

End Date:

Jun 30,  
2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

Will finalize when  
public disclosure  
complete

% change in salary schedule  
from prior year

5.0

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

390286

390286

390286

0.0%

0.0%

0.0%

**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:

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

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

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

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

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

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

## Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	10.33	10.16	10.16	10.16

## Management/Supervisor/Confidential

## Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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



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 14, 2022

S10.

**LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

Yes

No

No

No

No

No

No

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

**Comments:**

(optional)

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

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Online at  
www.mendocinoused.org or  
Place: at the district office at  
44141 Little Lake Road,  
Mendocino

Mendocino K8  
School, Multi-  
purpose room

Date: May 27, 2022

Date: June 01, 2022

Time: 05:00 PM

Adoption  
Date: June 14, 2022

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

Contact person for additional information on the budget reports:

Name: Meg Kaillkole

Telephone: (707) 937-5868

Title: Business Manager

E-mail: musdcb@mcn.org

Criteria and Standards Review Summary

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

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

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X

		<ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul>	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: <ul style="list-style-type: none"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? <ul style="list-style-type: none"><li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li></ul>		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

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

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

MUSD is insured through the Protected Insurance Program  
for Schools (PIPS) as part of a JPA with other agencies in  
Mendocino and Lake counties.

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

Signed

Date of Jun  
Meeting: 14,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Meg Kailikole
Title:	Business Manager
Telephone:	(707) 937-5868
E-mail:	musdcbo@mcn.org

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
2) Federal Revenue	8100-8299		35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
3) Other State Revenue	8300-8599		125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
4) Other Local Revenue	8600-8799		74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
5) TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		2,782,833.96	879,029.00	3,661,862.96	2,990,778.34	953,882.55	3,944,660.89	7.7%
2) Classified Salaries	2000-2999		1,202,902.53	714,320.76	1,917,223.29	1,220,594.73	813,803.37	2,034,398.10	6.1%
3) Employee Benefits	3000-3999		1,641,187.66	1,061,380.39	2,702,568.05	1,778,639.85	1,173,415.25	2,952,055.10	9.2%
4) Books and Supplies	4000-4999		288,663.94	260,185.24	548,849.18	254,160.00	106,494.00	360,654.00	-34.3%
5) Services and Other Operating Expenditures	5000-5999		786,041.97	164,699.66	950,741.63	673,406.77	108,600.00	782,006.77	-17.7%
6) Capital Outlay	6000-6999		0.00	590,560.42	590,560.42	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
9) TOTAL, EXPENDITURES			6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,068,174.59	(1,504,022.23)	(435,847.64)	749,848.39	(1,758,966.07)	(1,009,117.68)	131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out	7600-7629		201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,755.05)	58,294.13	(597,460.92)	(1,106,067.03)	(63,949.49)	(1,170,016.52)	95.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
2) Ending Balance, June 30 (E + F1e)			1,911,927.96	303,934.33	2,215,862.29	805,860.93	239,984.84	1,045,845.77	-52.8%
Components of Ending Fund Balance									
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	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	303,934.33	303,934.33	0.00	239,984.84	239,984.84	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	74,650.48	0.00	74,650.48	50,443.69	0.00	50,443.69	-32.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	422,763.59	0.00	422,763.59	410,746.95	0.00	410,746.95	-2.8%
Unassigned/Unappropriated Amount		9790	1,404,513.89	0.00	1,404,513.89	334,670.29	0.00	334,670.29	-76.2%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	3,597,296.38	(938,783.55)	2,658,512.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	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	0.00	82.00	82.00				
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				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,607,296.38	(938,701.55)	2,668,594.83				
<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	86,324.84	0.00	86,324.84				
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			86,324.84	0.00	86,324.84				
<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)			3,520,971.54	(938,701.55)	2,582,269.99				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,669,156.00	0.00	1,669,156.00	1,669,156.00	0.00	1,669,156.00	0.0%
Education Protection Account State Aid - Current Year		8012	84,396.00	0.00	84,396.00	80,068.00	0.00	80,068.00	-5.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	38,106.00	0.00	38,106.00	38,106.00	0.00	38,106.00	0.0%
Timber Yield Tax		8022	138,844.00	0.00	138,844.00	118,017.00	0.00	118,017.00	-15.0%
Other Subventions/In-Lieu Taxes		8029	162.00	0.00	162.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	5,525,962.00	0.00	5,525,962.00	5,608,851.00	0.00	5,608,851.00	1.5%
Unsecured Roll Taxes		8042	140,419.00	0.00	140,419.00	149,759.00	0.00	149,759.00	6.7%
Prior Years' Taxes		8043	8,023.00	0.00	8,023.00	7,441.00	0.00	7,441.00	-7.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,605,068.00	0.00	7,605,068.00	7,671,398.00	0.00	7,671,398.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(150,000.00)		(150,000.00)	100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	96,629.00	96,629.00	0.00	96,629.00	96,629.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,645.00	2,645.00	0.00	2,645.00	2,645.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		83,975.54	83,975.54		98,346.81	98,346.81	17.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		12,768.00	12,768.00		12,768.00	12,768.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,123.11	348,569.62	383,692.73	0.00	369,058.76	369,058.76	-3.8%
TOTAL, FEDERAL REVENUE			35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	30,625.00	30,625.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	20,528.00	0.00	20,528.00	20,528.00	0.00	20,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,242.08	24,784.96	93,027.04	68,242.08	24,784.96	93,027.04	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									
Grant Program	6387	8590		60,000.00	60,000.00		60,000.00	60,000.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Implementation All Other State Revenue	7405 All Other	8590 8590	36,550.00	1,173,668.46	1,210,218.46	0.00	363,125.00	363,125.00	-70.0%
TOTAL, OTHER STATE REVENUE			125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	89,000.00	89,000.00	0.00	91,350.00	91,350.00	2.6%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	210.00	0.00	210.00	5,210.00	0.00	5,210.00	2,381.0%
Interest		8660	12,000.00	0.00	12,000.00	10,000.00	0.00	10,000.00	-16.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,700.00	21,730.00	24,430.00	2,700.00	21,730.00	24,430.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	59,054.50	(28,733.91)	30,320.59	32,350.00	6,300.00	38,650.00	27.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		240,491.57	240,491.57		240,491.57	240,491.57	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,251,187.73	666,528.59	2,917,716.32	2,457,661.31	683,834.90	3,141,496.21	7.7%
Certificated Pupil Support Salaries		1200	207,894.79	148,947.21	356,842.00	193,190.14	203,316.85	396,506.99	11.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Supervisors' and Administrators' Salaries		1300	323,751.44	63,553.20	387,304.64	339,926.89	66,730.80	406,657.69	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,782,833.96	879,029.00	3,661,862.96	2,990,778.34	953,882.55	3,944,660.89	7.7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	129,958.83	332,162.17	462,121.00	122,282.92	383,859.16	506,142.08	9.5%
Classified Support Salaries		2200	302,882.15	283,284.03	586,166.18	337,104.00	334,957.17	672,061.17	14.7%
Classified Supervisors' and Administrators' Salaries		2300	268,643.63	88,677.08	357,320.71	261,639.64	94,987.04	356,626.68	-0.2%
Clerical, Technical and Office Salaries		2400	485,114.20	0.00	485,114.20	484,094.20	0.00	484,094.20	-0.2%
Other Classified Salaries		2900	16,303.72	10,197.48	26,501.20	15,473.97	0.00	15,473.97	-41.6%
TOTAL, CLASSIFIED SALARIES			1,202,902.53	714,320.76	1,917,223.29	1,220,594.73	813,803.37	2,034,398.10	6.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	445,090.39	508,189.09	953,279.48	525,943.31	547,120.23	1,073,063.54	12.6%
PERS		3201-3202	277,135.57	156,225.10	433,360.67	334,032.82	195,755.96	529,788.78	22.3%
OASDI/Medicare/Alternative		3301-3302	132,385.88	64,395.70	196,781.58	133,850.39	69,859.47	203,709.86	3.5%
Health and Welfare Benefits		3401-3402	595,392.55	279,946.31	875,338.86	587,838.27	304,885.28	892,723.55	2.0%
Unemployment Insurance		3501-3502	22,392.73	9,428.28	31,821.01	19,721.22	7,962.63	27,683.85	-13.0%
Workers' Compensation		3601-3602	108,820.54	43,195.91	152,016.45	113,969.84	47,831.68	161,801.52	6.4%
OPEB, Allocated		3701-3702	26,801.00	0.00	26,801.00	30,971.00	0.00	30,971.00	15.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,169.00	0.00	33,169.00	32,313.00	0.00	32,313.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			1,641,187.66	1,061,380.39	2,702,568.05	1,778,639.85	1,173,415.25	2,952,055.10	9.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	28,207.36	28,207.36	0.00	26,000.00	26,000.00	-7.8%
Books and Other Reference Materials		4200	0.00	1,869.51	1,869.51	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	238,832.30	88,203.46	327,035.76	229,160.00	60,494.00	289,654.00	-11.4%
Noncapitalized Equipment		4400	49,831.64	141,904.91	191,736.55	25,000.00	20,000.00	45,000.00	-76.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			288,663.94	260,185.24	548,849.18	254,160.00	106,494.00	360,654.00	-34.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Travel and Conferences		5200	14,393.63	17,059.83	31,453.46	9,800.00	24,000.00	33,800.00	7.5%
Dues and Memberships		5300	24,960.00	0.00	24,960.00	26,960.00	0.00	26,960.00	8.0%
Insurance		5400 - 5450	104,038.00	0.00	104,038.00	100,000.00	0.00	100,000.00	-3.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Operations and Housekeeping									
Services		5500	278,160.00	600.00	278,760.00	282,760.00	600.00	283,360.00	1.7%
Rentals, Leases, Repairs, and									
Noncapitalized Improvements		5600	35,956.00	7,593.22	43,549.22	40,956.00	3,500.00	44,456.00	2.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	.77	0.00	.77	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and									
Operating Expenditures		5800	216,032.39	138,184.51	354,216.90	155,500.00	79,000.00	234,500.00	-33.8%
Communications		5900	82,501.95	1,262.10	83,764.05	27,430.00	1,500.00	28,930.00	-65.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			786,041.97	164,699.66	950,741.63	673,406.77	108,600.00	782,006.77	-17.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	439,715.70	439,715.70	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries									
or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	150,844.72	150,844.72	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	590,560.42	590,560.42	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,328.96)	0.00	(4,328.96)	(6,000.00)	0.00	(6,000.00)	38.6%
TOTAL, EXPENDITURES			6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86	-2.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	41,835.61	0.00	41,835.61	41,835.61	0.00	41,835.61	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund		7616	131,587.67	0.00	131,587.67	150,873.23	0.00	150,873.23	14.7%
Other Authorized Interfund Transfers Out		7619	28,190.00	0.00	28,190.00	8,190.00	0.00	8,190.00	-70.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,530,068.00	0.00	7,530,068.00	7,521,398.00	0.00	7,521,398.00	-0.1%
2) Federal Revenue		8100-8299	35,123.11	554,587.16	589,710.27	0.00	589,447.57	589,447.57	0.0%
3) Other State Revenue		8300-8599	125,320.08	1,289,078.42	1,414,398.50	88,770.08	447,909.96	536,680.04	-62.1%
4) Other Local Revenue		8600-8799	74,964.50	322,487.66	397,452.16	51,260.00	359,871.57	411,131.57	3.4%
5) TOTAL, REVENUES			7,765,475.69	2,166,153.24	9,931,628.93	7,661,428.08	1,397,229.10	9,058,657.18	-8.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,294,340.75	1,918,768.91	5,213,109.66	3,582,373.00	1,929,613.04	5,511,986.04	5.7%
2) Instruction - Related Services	2000-2999		1,001,781.58	158,302.36	1,160,083.94	961,357.65	151,588.84	1,112,946.49	-4.1%
3) Pupil Services	3000-3999		915,915.54	222,986.88	1,138,902.42	887,705.42	292,446.32	1,180,151.74	3.6%
4) Ancillary Services	4000-4999		165,590.56	2,495.50	168,086.06	169,062.01	0.00	169,062.01	0.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		867,125.70	68,017.06	935,142.76	830,520.57	30,419.06	860,939.63	-7.9%
8) Plant Services	8000-8999		452,546.97	1,299,604.76	1,752,151.73	480,561.04	752,127.91	1,232,688.95	-29.6%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES				6,697,301.10	3,670,175.47	10,367,476.57	6,911,579.69	3,156,195.17	10,067,774.86
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,068,174.59	(1,504,022.23)	(435,847.64)	749,848.39	(1,758,966.07)	(1,009,117.68)	131.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
b) Transfers Out		7600-7629	201,613.28	0.00	201,613.28	200,898.84	0.00	200,898.84	-0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,562,316.36)	1,562,316.36	0.00	(1,695,016.58)	1,695,016.58	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,723,929.64)	1,562,316.36	(161,613.28)	(1,855,915.42)	1,695,016.58	(160,898.84)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(655,755.05)	58,294.13	(597,460.92)	(1,106,067.03)	(63,949.49)	(1,170,016.52)	95.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,567,683.01	245,640.20	2,813,323.21	1,911,927.96	303,934.33	2,215,862.29	-21.2%
2) Ending Balance, June 30 (E + F1e)			1,911,927.96	303,934.33	2,215,862.29	805,860.93	239,984.84	1,045,845.77	-52.8%
Components of Ending Fund Balance									
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	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	303,934.33	303,934.33	0.00	239,984.84	239,984.84	-21.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	74,650.48	0.00	74,650.48	50,443.69	0.00	50,443.69	-32.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	422,763.59	0.00	422,763.59	410,746.95	0.00	410,746.95	-2.8%
Unassigned/Unappropriated Amount		9790	1,404,513.89	0.00	1,404,513.89	334,670.29	0.00	334,670.29	-76.2%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	18,300.82
5810	Other Restricted Federal	194.17	194.17
6266	Educator Effectiveness, FY 2021-22	167,247.00	147,247.00
6300	Lottery: Instructional Materials	15,505.48	14,290.44
6388	Strong Workforce Program	1,851.86	1,851.86
6547	Special Education Early Intervention Preschool Grant	2,760.00	2,760.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	5,625.00	5,625.00
7311	Classified School Employee Professional Development Block Grant	5,081.28	5,081.28
7422	In-Person Instruction (IPI) Grant	3,198.77	3,198.77
7425	Expanded Learning Opportunities (ELO) Grant	71,560.51	9,225.24
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,910.26	5,910.26
9010	Other Restricted Local	0.00	1,300.00
Total, Restricted Balance		303,934.33	239,984.84

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	4,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	48,719.00	33,284.00	-31.7%
5) TOTAL, REVENUES			52,719.00	33,284.00	-36.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,215.37	54,389.57	10.5%
3) Employee Benefits		3000-3999	14,354.34	17,068.68	18.9%
4) Books and Supplies		4000-4999	1,935.00	500.00	-74.2%
5) Services and Other Operating Expenditures		5000-5999	13,828.65	13,950.00	0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			79,333.36	85,908.25	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,614.36)	(52,624.25)	97.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,835.61	41,835.61	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			41,835.61	41,835.61	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,221.25	(10,788.64)	-170.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000.00	16,221.25	1,522.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000.00	16,221.25	1,522.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000.00	16,221.25	1,522.1%
2) Ending Balance, June 30 (E + F1e)			16,221.25	5,432.61	-66.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,221.25	5,432.61	-66.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,419.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,419.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			20,419.71		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	23,284.00	23,284.00	0.0%
All Other Fees and Contracts		8689	10,000.00	10,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,435.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,719.00	33,284.00	-31.7%
TOTAL, REVENUES			52,719.00	33,284.00	-36.9%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	49,215.37	54,389.57	10.5%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,215.37	54,389.57	10.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,828.12	9,923.94	26.8%
OASDI/Medicare/Alternative		3301-3302	3,732.02	4,160.82	11.5%
Health and Welfare Benefits		3401-3402	1,141.20	1,141.20	0.0%
Unemployment Insurance		3501-3502	243.96	271.95	11.5%
Workers' Compensation		3601-3602	1,409.04	1,570.77	11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,354.34	17,068.68	18.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,935.00	500.00	-74.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,935.00	500.00	-74.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	400.00	250.00	-37.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,800.00	11,800.00	34.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,928.65	200.00	-93.2%
Communications		5900	900.00	900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,828.65	13,950.00	0.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			79,333.36	85,908.25	8.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	41,835.61	41,835.61	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,835.61	41,835.61	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			41,835.61	41,835.61	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	48,719.00	33,284.00	-31.7%
5) TOTAL, REVENUES			52,719.00	33,284.00	-36.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		69,633.36	73,008.25	4.8%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,700.00	12,900.00	33.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			79,333.36	85,908.25	8.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(26,614.36)	(52,624.25)	97.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,835.61	41,835.61	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			41,835.61	41,835.61	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,221.25	(10,788.64)	-170.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000.00	16,221.25	1,522.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000.00	16,221.25	1,522.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000.00	16,221.25	1,522.1%
2) Ending Balance, June 30 (E + F1e)			16,221.25	5,432.61	-66.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,221.25	5,432.61	-66.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			168,000.00	168,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,548.83	110,466.47	7.7%
3) Employee Benefits		3000-3999	61,538.84	66,406.76	7.9%
4) Books and Supplies		4000-4999	124,907.04	129,000.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	6,264.00	7,000.00	11.7%
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	4,328.96	6,000.00	38.6%
9) TOTAL, EXPENDITURES			299,587.67	318,873.23	6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(131,587.67)	(150,873.23)	14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,587.67	150,873.23	14.7%
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			131,587.67	150,873.23	14.7%
<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	7,892.43	7,892.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,892.43	7,892.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,892.43	7,892.43	0.0%
2) Ending Balance, June 30 (E + F1e)			7,892.43	7,892.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,423.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,469.00	7,892.43	127.5%
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	(137,101.72)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	325.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	4,423.43		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(132,353.29)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(132,353.29)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	120,000.00	120,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,000.00	120,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	8,000.00	8,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	40,000.00	40,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			168,000.00	168,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	102,548.83	110,466.47	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,548.83	110,466.47	7.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,219.02	28,205.35	21.5%
OASDI/Medicare/Alternative		3301-3302	7,447.32	7,847.94	5.4%
Health and Welfare Benefits		3401-3402	26,953.48	26,924.58	-0.1%
Unemployment Insurance		3501-3502	1,155.86	506.03	-56.2%
Workers' Compensation		3601-3602	2,763.16	2,922.86	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,538.84	66,406.76	7.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,907.04	13,000.00	9.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	113,000.00	116,000.00	2.7%
TOTAL, BOOKS AND SUPPLIES			124,907.04	129,000.00	3.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	5,839.00	7,000.00	19.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,264.00	7,000.00	11.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,328.96	6,000.00	38.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,328.96	6,000.00	38.6%
TOTAL, EXPENDITURES			299,587.67	318,873.23	6.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	131,587.67	150,873.23	14.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			131,587.67	150,873.23	14.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			131,587.67	150,873.23	14.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			168,000.00	168,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		295,258.71	312,873.23	6.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,328.96	6,000.00	38.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			299,587.67	318,873.23	6.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(131,587.67)	(150,873.23)	14.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	131,587.67	150,873.23	14.7%
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			131,587.67	150,873.23	14.7%
<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	7,892.43	7,892.43	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,892.43	7,892.43	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,892.43	7,892.43	0.0%
2) Ending Balance, June 30 (E + F1e)			7,892.43	7,892.43	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,423.43	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,469.00	7,892.43	127.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,469.00	7,892.43
Total, Restricted Balance		3,469.00	7,892.43

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	75,000.00	150,000.00	100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	150,000.00	100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,347.37	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	74,035.09	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			84,382.46	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,382.46)	150,000.00	-1,698.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,382.46)	150,000.00	-1,698.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,468.05	81,085.59	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,468.05	81,085.59	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,468.05	81,085.59	-10.4%
2) Ending Balance, June 30 (E + F1e)			81,085.59	231,085.59	185.0%
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	81,085.59	231,085.59	185.0%
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	91,980.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			91,980.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			91,980.79		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	150,000.00	100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	150,000.00	100.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			75,000.00	150,000.00	100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,347.37	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,347.37	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	26,810.09	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	47,225.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,035.09	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			84,382.46	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	75,000.00	150,000.00	100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			75,000.00	150,000.00	100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		84,382.46	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			84,382.46	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,382.46)	150,000.00	-1,698.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,382.46)	150,000.00	-1,698.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,468.05	81,085.59	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,468.05	81,085.59	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,468.05	81,085.59	-10.4%
2) Ending Balance, June 30 (E + F1e)			81,085.59	231,085.59	185.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	81,085.59	231,085.59	185.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	20,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	20,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	20,000.00	New
2) Ending Balance, June 30 (E + F1e)			20,000.00	20,000.00	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	20,000.00	20,000.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			20,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	20,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	20,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	20,000.00	New
2) Ending Balance, June 30 (E + F1e)			20,000.00	20,000.00	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,000.00	20,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			3,000.00	3,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,121.06	875,121.06	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,121.06	875,121.06	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,121.06	875,121.06	0.3%
2) Ending Balance, June 30 (E + F1e)			875,121.06	878,121.06	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	875,121.06	878,121.06	0.3%
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	877,179.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			877,179.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			877,179.37		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,000.00	3,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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>			3,000.00	3,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	872,121.06	875,121.06	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			872,121.06	875,121.06	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,121.06	875,121.06	0.3%
2) Ending Balance, June 30 (E + F1e)			875,121.06	878,121.06	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	875,121.06	878,121.06	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,933.34	60,000.00	-34.7%
5) TOTAL, REVENUES			91,933.34	60,000.00	-34.7%
<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	741.13	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	588,050.66	0.00	-100.0%
6) Capital Outlay		6000-6999	12,265,115.17	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	434,641.43	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,288,548.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,196,615.05)	60,000.00	-100.5%
<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	14,494,755.80	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			14,494,755.80	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,298,140.75	60,000.00	-95.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,517,636.71	16,806,277.46	8.3%
b) Audit Adjustments		9793	(9,500.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,508,136.71	16,806,277.46	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,508,136.71	16,806,277.46	8.4%
2) Ending Balance, June 30 (E + F1e)			16,806,277.46	16,866,277.46	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,806,277.46	16,866,277.46	0.4%
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	24,126,691.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,126,691.99		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,126,691.99		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	91,933.34	60,000.00	-34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,933.34	60,000.00	-34.7%
TOTAL, REVENUES			91,933.34	60,000.00	-34.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	741.13	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			741.13	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,553.78	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,155.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	474,341.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			588,050.66	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,257,943.74	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,171.43	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,265,115.17	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	434,641.43	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			434,641.43	0.00	-100.0%
TOTAL, EXPENDITURES			13,288,548.39	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	13,997,127.30	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	497,628.50	0.00	-100.0%
(c) TOTAL, SOURCES			14,494,755.80	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,494,755.80	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,933.34	60,000.00	-34.7%
5) TOTAL, REVENUES			91,933.34	60,000.00	-34.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,640,919.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	647,628.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,288,548.39	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(13,196,615.05)	60,000.00	-100.5%
<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	14,494,755.80	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			14,494,755.80	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			1,298,140.75	60,000.00	-95.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,517,636.71	16,806,277.46	8.3%
b) Audit Adjustments		9793	(9,500.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,508,136.71	16,806,277.46	8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,508,136.71	16,806,277.46	8.4%
2) Ending Balance, June 30 (E + F1e)			16,806,277.46	16,866,277.46	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,806,277.46	16,866,277.46	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	16,806,277.46	16,866,277.46
Total, Restricted Balance		16,806,277.46	16,866,277.46

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	41,000.00	41,000.00	0.0%
5) TOTAL, REVENUES			41,000.00	41,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	167,841.97	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			167,841.97	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(126,841.97)	41,000.00	-132.3%
<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>			(126,841.97)	41,000.00	-132.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,354.30	175,512.33	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,354.30	175,512.33	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,354.30	175,512.33	-42.0%
2) Ending Balance, June 30 (E + F1e)			175,512.33	216,512.33	23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	175,512.33	216,512.33	23.4%
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	225,431.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			225,431.06		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			225,431.06		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	40,000.00	40,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,000.00	41,000.00	0.0%
TOTAL, REVENUES			41,000.00	41,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	167,841.97	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			167,841.97	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			167,841.97	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,000.00	41,000.00	0.0%
5) TOTAL, REVENUES			41,000.00	41,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		167,841.97	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			167,841.97	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			(126,841.97)	41,000.00	-132.3%
<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>			(126,841.97)	41,000.00	-132.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,354.30	175,512.33	-42.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,354.30	175,512.33	-42.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,354.30	175,512.33	-42.0%
2) Ending Balance, June 30 (E + F1e)			175,512.33	216,512.33	23.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	175,512.33	216,512.33	23.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	175,512.33	216,512.33
Total, Restricted Balance		175,512.33	216,512.33

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	102,000.00	101,600.00	-0.4%
5) TOTAL, REVENUES			102,000.00	101,600.00	-0.4%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	1,600.00	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,000.00	1,600.00	-20.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,085.27	206,085.27	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,085.27	206,085.27	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,085.27	206,085.27	1.0%
2) Ending Net Position, June 30 (E + F1e)			206,085.27	207,685.27	0.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	206,085.27	207,685.27	0.8%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	134,180.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			134,180.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			134,180.83		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	600.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	101,000.00	101,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,000.00	101,600.00	-0.4%
TOTAL, REVENUES			102,000.00	101,600.00	-0.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	100,000.00	100,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100,000.00	100,000.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,000.00	101,600.00	-0.4%
5) TOTAL, REVENUES			102,000.00	101,600.00	-0.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		100,000.00	100,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			100,000.00	100,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,000.00	1,600.00	-20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,000.00	1,600.00	-20.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	204,085.27	206,085.27	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			204,085.27	206,085.27	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			204,085.27	206,085.27	1.0%
2) Ending Net Position, June 30 (E + F1e)			206,085.27	207,685.27	0.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	206,085.27	207,685.27	0.8%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	357.06	357.06	421.98	362.27	362.27	400.34
<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)	47.98	47.98	47.98	47.10	47.10	47.10
<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>	405.04	405.04	469.96	409.37	409.37	447.44
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	405.04	405.04	469.96	409.37	409.37	447.44
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

**PROJECTED DEFERRAL WORKSHEET**  
**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**CASH FLOW WORKSHEET -- GENERAL FUND**

2022-2023

	10	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	April	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
<b>Beginning Cash</b>	2,672,732	2,679,834	2,093,662	1,738,584	1,281,577	626,218	3,228,875	2,613,941	1,960,404	1,256,474	2,778,560	1,866,465		
<b>LCFF Group</b>	250,373	250,373	270,390	250,373	109	3,337,559	120,435	113,504	133,520	2,227,826	(36,497)	603,433	0	
<b>Federal Revenues</b>	0	0	107,277	21,708	0	38,646	22,809	0	28,345	54,117	101	258,825	57,619	
<b>State Revenues</b>	0	0	59,631	29,816	113,299	0	47,705	32,797	44,723	0	134,170	74,539		
<b>Local Revenues</b>	162	695	4,882	13,749	15,232	84,470	49,862	205	5,065	48,893	13,828	163,476	13,612	
<b>Sources</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LCFF Pr Yr Deferrals</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Receivables &amp; Due From Other Funds</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>9650-9652 Deferred Revenue</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>1000</b>	42,661	340,784	423,945	284,190	343,489	336,846	335,230	338,910	396,095	331,581	339,657	431,273	0	
<b>2000</b>	79,841	128,915	178,974	180,518	180,844	184,128	183,811	182,784	184,385	180,854	182,834	186,508	0	
<b>3000</b>	61,762	218,182	233,443	226,753	226,889	225,695	221,952	225,353	224,691	222,909	220,619	643,806	0	
<b>4000</b>	18,675	47,141	(12,342)	25,626	10,345	35,145	21,162	21,433	31,085	37,285	46,213	78,887	0	
<b>5000</b>	40,494	102,217	(26,762)	55,566	22,431	76,204	45,885	46,473	67,401	80,845	100,204	171,050	0	
<b>6000</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>7000 (less TFs out)</b>	0	0	0	0	0	0	0	0	0	0	0	(6,000)	0	
<b>TF in</b>	0	0	0	0	0	0	0	0	0	0	0	40,000	0	
<b>Uses - COVID by 12/31/2020!</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TFs out 7610-7699</b>	0	0	0	0	0	0	0	0	0	0	0	200,899	0	
<b>Payables</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Deferred Expense</b>														
<b>Prepaid Expense</b>														
<b>Cash Balance</b>	2,679,834	2,093,662	1,738,584	1,281,577	626,218	3,228,875	2,613,941	1,960,404	1,256,474	2,778,560	1,866,465	1,359,946	145,769	

Total Projected Receivables (including deferred appropriations if any): 145,769  
**Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$1,359,946**

**PROJECTED DEFERRAL WORKSHEET**  
**MENDOCINO UNIFIED SCHOOL DISTRICT**  
**CASH FLOW WORKSHEET -- GENERAL FUND**

2022-2023

	10	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals through the month of:	April	July	August	September	October	November	December	January	February	March	April	May	June	Accruals
<b>Beginning Cash</b>	1,798,991	1,806,092	1,219,915	864,801	407,695	(247,774)	2,354,271	1,738,975	1,085,436	381,470	1,903,202	991,007		
<b>LCFF Group</b>	250,373	250,373	270,390	250,373	109	3,337,559	120,435	113,504	133,520	2,227,826	(36,497)	603,433	0	
<b>Federal Revenues</b>	0	0	107,277	21,708	0	38,646	22,809	0	28,345	54,117	101	258,825	57,619	
<b>State Revenues</b>	0	0	59,631	29,816	113,299	0	47,705	32,797	44,723	0	134,170	74,539		
<b>Local Revenues</b>	160	690	4,847	13,649	15,122	83,859	49,500	204	5,029	48,539	13,728	162,292	13,513	
<b>Sources</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>LCFF Pr Yr Deferrals</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Receivables &amp; Due From Other Funds</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>9650-9652 Deferred Revenue</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>1000</b>	42,661	340,784	423,945	284,190	343,489	336,846	335,230	338,910	396,095	331,581	339,657	431,273	0	
<b>2000</b>	79,841	128,915	178,974	180,518	180,844	184,128	183,811	182,784	184,385	180,854	182,834	186,508	0	
<b>3000</b>	61,762	218,182	233,443	226,753	226,889	225,695	221,952	225,353	224,691	222,909	220,619	643,806	0	
<b>4000</b>	18,675	47,141	(12,342)	25,626	10,345	35,145	21,162	21,433	31,085	37,285	46,213	78,887	0	
<b>5000</b>	40,494	102,217	(26,762)	55,566	22,431	76,204	45,885	46,473	67,401	80,845	100,204	171,050	0	
<b>6000</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>7000 (less TFs out)</b>	0	0	0	0	0	0	0	0	0	0	0	(6,000)	0	
<b>TF in</b>	0	0	0	0	0	0	0	0	0	0	0	40,000	0	
<b>Uses - COVID by 12/31/2020!</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TFs out 7610-7699</b>	0	0	0	0	0	0	0	0	0	0	0	200,899	0	
<b>Payables</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>TRANS Note Payable</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Deferred Expense</b>														
<b>Prepaid Expense</b>														
<b>Cash Balance</b>	<b>1,806,092</b>	<b>1,219,915</b>	<b>864,801</b>	<b>407,695</b>	<b>(247,774)</b>	<b>2,354,271</b>	<b>1,738,975</b>	<b>1,085,436</b>	<b>381,470</b>	<b>1,903,202</b>	<b>991,007</b>	<b>483,304</b>	<b>145,671</b>	

Total Projected Receivables (including deferred appropriations if any): 145,671  
**Final Projected Cash Balance General/Charter Fund, TRANS, Reserve: \$483,304**

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,521,398.00	0.56%	7,563,425.00	1.06%	7,643,942.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	88,770.08	0.00%	88,770.00	0.00%	88,770.00
4. Other Local Revenues	8600-8799	51,260.00	0.00%	51,260.00	0.00%	51,260.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	329.87%	171,949.68	247.26%	597,108.05
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,695,016.58)	-17.81%	(1,393,122.98)	2.16%	(1,423,202.45)
6. Total (Sum lines A1 thru A5c)		6,006,411.50	7.92%	6,482,281.70	7.34%	6,957,877.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,990,778.34		2,876,151.47
b. Step & Column Adjustment				59,284.13		57,923.03
c. Cost-of-Living Adjustment						
d. Other Adjustments				(173,911.00)		20,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,990,778.34	-3.83%	2,876,151.47	2.71%	2,954,074.50
2. Classified Salaries						
a. Base Salaries				1,220,594.73		1,176,520.60
b. Step & Column Adjustment				29,989.87		28,888.01
c. Cost-of-Living Adjustment						
d. Other Adjustments				(74,064.00)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,220,594.73	-3.61%	1,176,520.60	0.67%	1,184,408.61
3. Employee Benefits	3000-3999	1,778,639.85	-4.70%	1,695,128.59	1.18%	1,715,141.03
4. Books and Supplies	4000-4999	254,160.00	0.00%	254,160.00	0.00%	254,160.00
5. Services and Other Operating Expenditures	5000-5999	673,406.77	-2.97%	653,406.77	0.00%	653,406.77
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,898.84	1.50%	203,912.32	1.50%	206,971.01
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,112,478.53	-3.64%	6,853,279.75	1.59%	6,962,161.92

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,106,067.03)		(370,998.05)		(4,284.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,911,927.96		805,860.93		434,862.88
2. Ending Fund Balance (Sum lines C and D1)		805,860.93		434,862.88		430,578.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	50,443.69		39,778.01		35,800.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
2. Unassigned/Unappropriated	9790	334,670.29		.10		.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		805,860.93		434,862.88		430,578.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
c. Unassigned/Unappropriated	9790	334,670.29		.10		.20
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	878121.06				
3. Total Available Reserves (Sum lines E1a thru E2c)		745,417.24		385,084.87		384,778.35
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
MYP Assumptions provided in a separate document. Other adjustments under certificated and classified salaries in 2023-24 include planned reductions.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	589,447.57	-14.23%	505,543.00	-52.40%	240,655.00
3. Other State Revenues	8300-8599	447,909.96	2.92%	460,971.00	-2.83%	447,910.00
4. Other Local Revenues	8600-8799	359,871.57	0.00%	359,872.00	0.00%	359,872.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	1,695,016.58	-17.81%	1,393,123.00	2.16%	1,423,200.63
6. Total (Sum lines A1 thru A5c)		3,092,245.68	-12.05%	2,719,509.00	-9.11%	2,471,637.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				953,882.55		875,997.76
b. Step & Column Adjustment				18,546.21		15,119.96
c. Cost-of-Living Adjustment						
d. Other Adjustments				(96,431.00)		(120,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	953,882.55	-8.17%	875,997.76	-11.97%	771,117.72
2. Classified Salaries						
a. Base Salaries				813,803.37		655,298.45
b. Step & Column Adjustment				20,345.08		16,382.46
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(178,850.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	813,803.37	-19.48%	655,298.45	2.50%	671,680.91
3. Employee Benefits	3000-3999	1,173,415.25	-12.44%	1,027,449.30	-2.73%	999,399.33
4. Books and Supplies	4000-4999	106,494.00	0.00%	106,494.00	0.00%	106,494.00
5. Services and Other Operating Expenditures	5000-5999	108,600.00	0.00%	108,600.00	0.00%	108,600.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,156,195.17	-12.11%	2,773,839.51	-4.20%	2,657,291.96

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(63,949.49)		(54,330.51)		(185,654.33)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		303,934.33		239,984.84		185,654.33
2. Ending Fund Balance (Sum lines C and D1)		239,984.84		185,654.33		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	239,984.84		185,654.33		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		239,984.84		185,654.33		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
Other adjustments under certificated and classified salaries are reduced for planned reductions in 2023-24; and reduction of temp positions 2024-25.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,521,398.00	0.56%	7,563,425.00	1.06%	7,643,942.00
2. Federal Revenues	8100-8299	589,447.57	-14.23%	505,543.00	-52.40%	240,655.00
3. Other State Revenues	8300-8599	536,680.04	2.43%	549,741.00	-2.38%	536,680.00
4. Other Local Revenues	8600-8799	411,131.57	0.00%	411,132.00	0.00%	411,132.00
5. Other Financing Sources						
a. Transfers In	8900-8929	40,000.00	329.87%	171,949.68	247.26%	597,108.05
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	.02	-9,200.00%	(1.82)
6. Total (Sum lines A1 thru A5c)		9,098,657.18	1.13%	9,201,790.70	2.47%	9,429,515.23
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,944,660.89		3,752,149.23
b. Step & Column Adjustment				77,830.34		73,042.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(270,342.00)		(100,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,944,660.89	-4.88%	3,752,149.23	-0.72%	3,725,192.22
2. Classified Salaries						
a. Base Salaries				2,034,398.10		1,831,819.05
b. Step & Column Adjustment				50,334.95		45,270.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(252,914.00)		(21,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,034,398.10	-9.96%	1,831,819.05	1.32%	1,856,089.52
3. Employee Benefits	3000-3999	2,952,055.10	-7.77%	2,722,577.89	-0.30%	2,714,540.36
4. Books and Supplies	4000-4999	360,654.00	0.00%	360,654.00	0.00%	360,654.00
5. Services and Other Operating Expenditures	5000-5999	782,006.77	-2.56%	762,006.77	0.00%	762,006.77
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,000.00)	0.00%	(6,000.00)	0.00%	(6,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,898.84	1.50%	203,912.32	1.50%	206,971.01
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,268,673.70	-6.25%	9,627,119.26	-0.08%	9,619,453.88
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(1,170,016.52)		(425,328.56)		(189,938.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,215,862.29		1,045,845.77		620,517.21
2. Ending Fund Balance (Sum lines C and D1)		1,045,845.77		620,517.21		430,578.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	239,984.84		185,654.33		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	50,443.69		39,778.01		35,800.21
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
2. Unassigned/Unappropriated	9790	334,670.29		.10		.20
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,045,845.77		620,517.21		430,578.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	410,746.95		385,084.77		384,778.15
c. Unassigned/Unappropriated	9790	334,670.29		.10		.20
d. Negative Restricted Ending Balances						
(Negative resources 2000- 9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		745,417.24		385,084.87		384,778.35
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.26%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E- C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <span style="float: right;">Yes</span></p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d</p> <p>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		409.37		394.14		390.71
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		10,268,673.70		9,627,119.26		9,619,453.88
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		10,268,673.70		9,627,119.26		9,619,453.88
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		410,746.95		385,084.77		384,778.16
<p>f. Reserve Standard - By Amount</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		410,746.95		385,084.77		384,778.16
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Mendocino Unified School District  
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Changes from 1st Interim to 2nd Interim		Y0			Y1			Y2			Y3
2021-22 Est Actuals			Changes from Y1 to Y2		2022-23 Adopted Budget	Changes from Y2 to Y3		2023-24 Projection	Changes from Y3 to Y4		2024-25 Projection
LCFF/Revenue Limit Sources	Changes -	7,530,068.00	LCFF/Revenue Limit Sources	Changes (8,670.00)	7,521,398.00	LCFF/Revenue Limit Sources	Changes 42,027.00	7,563,425.00	LCFF/Revenue Limit Sources	Changes 80,517.00	7,643,942.00
District of Choice reduciton in P-1 ADA. DOC no hold harmless. No changes to tax revenue.			Timber Tax (-20,827); Secured (+82,889); Unsecured (+9,340); Other (-744); 1x increase to Def'd Maint Trf (+75,000); EPA (-4,328)	(8,670.00)		Secured tax +1.5%; EPA (-3,981); all other flat; Def'd Maint Trf back to \$75k	155,152.00		Secured tax +1.5%. Flat all other District of Choice not reinstated	85,395.00	
Federal Revenues	-	35,123.11	Federal Revenues	(35,123.11)	-	Federal Revenues	(113,125.00)	-	EPA Adjustment	(4,878.00)	-
Other State Revenues	6,000.00	125,320.08	Other State Revenues	(36,550.00)	88,770.08	Other State Revenues		88,770.08	Other State Revenues	No change	88,770.08
Other 1x			Legal Reimb; Other 1x			Lottery, MBG, Other					
Local Revenues	(22,800.00)	74,964.50	Local Revenues	(23,704.50)	51,260.00	Local Revenues	-	51,260.00	Local Revenues	No change	51,260.00
Reduce Interest (-18,000); MAA reimb (-8,600); Increase other local (+3,800)			Reduce 1x donations/grants - budget as rec'd			No change			No change	-	
Total Revenues	(16,800.00)	7,765,475.69	Total Revenues	(104,047.61)	7,661,428.08	Total Revenues	(71,098.00)	7,703,455.08	Total Revenues	75,639.00	7,783,972.08
Certificated Salaries	Add'l duty, subs 6,662.85	2,782,833.96	Certificated Salaries	207,944.38	2,990,778.34	Certificated Salaries	(26,572.00)	2,876,151.47	Certificated Salaries		2,954,074.50
			Current staff + step/col + negotiated 5% + other Salary Schedule changes + open Rti	-		Reduce temp Add'l RTI Retirement Savings	-			20,000.00	
				-		Step/Col +2%	59,284.13		Remove Temp postion; Add back COVID Trf Step/Col +2%	57,923.03	
				207,944.38			32,712.13			77,923.03	
						Planned Reductions Certificated	(147,339.00)				
Classified Salaries	Add'l duty, subs (1,208.46)	1,202,902.53	Classified Salaries	17,692.20	1,220,594.73	Classified Salaries	(21,000.00)	1,176,520.60	Classified Salaries		1,184,408.61
			Current staff + step/col + negotiated 5% + Custodians to step 32 + K8 Library/Aide	-		Retirement Savings	29,989.87		Retirement Savings	(21,000.00)	
				-		Step/Col +2.5%	8,989.87		Step/Col +2.5%	28,888.01	
				17,692.20			(53,064.00)			7,888.01	
						Planned Reductions Classified					
Subtotal Salaries	5,454.39	3,985,736.49	Subtotal Salaries	225,636.58	4,211,373.07	Subtotal Salaries	41,702.00	4,052,672.07	Subtotal Salaries	85,811.04	4,138,483.11
Employee Benefits	(69,019.97)	1,641,187.66	Employee Benefits	137,452.19	1,778,639.85	Employee Benefits	10,450.03	1,695,128.59	Employee Benefits	20,012.44	1,715,141.03
Health Insurance OPEB and other	(17,730)										
	-										

Mendocino Unified School District  
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Changes from 1st Interim to 2nd Interim		Y0			Y1	Changes from Y2 to Y3		Y2	Changes from Y3 to Y4		Y3
		2021-22 Est Actuals	Changes from Y1 to Y2		2022-23 Adopted Budget			2023-24 Projection			2024-25 Projection
STRS Rate = 16.92%	(1,381)		STRS Rate = 19.10%	84,477.55		STRS Rate = 19.10%	6,248.02		STRS Rate = 19.10%	14,883.30	
PERS rate = 22.91%	(4)		PERS rate = 26.1%	53,272.62		PERS rate = 25.20%	2,265.45		PERS rate = 25.20%	1,987.78	
State UI = 0.05%	(174)		State UI = 0.05%	(2,671.51)		State UI = 0.05%	20.85		State UI = 0.05%	42.91	
OASDI = 6.5%; MC = 1.45%	(414)		OASDI = 6.5%; MC = 1.45%	1,464.51		OASDI = 6.5%; MC = 1.45%	714.69		OASDI = 6.5%; MC = 1.45%	627.10	
WC = 2.88%	(317)		WC = 2.88%	5,149.30		WC = 2.88%	1,201.02		WC = 2.88%	2,471.36	
			HW Adjustment	(7,554.28)		HW Adjustment	-			-	
			Other Benefits	3,314.00						-	
						Planned Reductions Certificated	(54,999.02)			-	
						Planned Reductions Classified	(38,962.27)			-	
Books and Supplies	5,203.22	288,663.94	Books and Supplies		254,160.00	Books and Supplies		254,160.00	Books and Supplies		254,160.00
Local programs budget as spent			Reduce 1x Erate, other items	(34,503.94)							
Services/Op Expenses	12,913.11	786,041.97	Services/Op Expenses		673,406.77	Services/Op Expenses		653,406.77	Services/Op Expenses		653,406.77
PGE Increase (+17,400); NCSOE to EdEff (-7,500); Other (+3,013)			Reduce 1x items	(112,635.20)		Settlment (-20,000)	(20,000.00)				
Capital Outlay	-	-	Capital Outlay		-	Capital Outlay		-	Capital Outlay		-
Other Outgo -	-	-	Other Outgo		-	Other Outgo		-	Other Outgo	-	-
										-	
										-	
Transfers of Indirect (7300-7399)	-	(4,328.96)	Transfers of Indirect (7300-7399)		(6,000.00)	Transfers of Indirect (7300-7399)		(6,000.00)	Transfers of Indirect (7300-7399)		(6,000.00)
			Cafeteria								
Total Expenditures	(45,449.25)	6,697,301.10	Total Expenditures	363,088.77	6,911,579.69	Total Expenditures	52,152.02	6,649,367.42	Total Expenditures	105,823.48	6,755,190.90
Excess (Deficiency) of Rev. over Expenditures	28,649.25	1,068,174.59	Excess (Deficiency) of Rev. over Expenditures		749,848.39	Excess (Deficiency) of Rev. over Expenditures		1,054,087.66	Excess (Deficiency) of Rev. over Expenditures		1,028,781.18
Other Financing			Other Financing			Other Financing			Other Financing		
Transfers In	-	40,000.00	Transfers In		40,000.00	Transfers In		40,000.00	Transfers In		40,000.00
Transfers Out	20,000.00	201,613.28	Transfers Out		200,898.84	Transfers Out		203,912.32	Transfers Out		206,971.01
Transfer to Transportation Equip Fund			Café (+19,286); Tranp Equip Fd (-20,000)	(714.44)		Matintain PS Aides			Maintain PS Aides		
Contributions	7,853.61	(1,562,316.36)	Contributions	(124,846.61)	(1,695,016.58)	Contributions	301,893.60	(1,393,122.98)	Contributions	(30,079.47)	(1,423,202.45)
SPED (-7,854)			Title II (-13,922); M&O (-31,157); Cmty Fdn CTE Arts (-25,000); Other (-33,645)			Retirement Savings					
Total other Financing		(1,723,929.64)	Total other Financing		(1,855,915.42)	Total other Financing		(1,557,035.30)	Total other Financing		(1,590,173.46)
Net Increase (Decrease) in Fund Balance		(655,755.05)	Net Increase (Decrease) in Fund Balance		(1,106,067.03)	Net Increase (Decrease) in Fund Balance		(502,947.64)	Net Increase (Decrease) in Fund Balance		(561,392.28)

Mendocino Unified School District  
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Unrestricted

		Y0			Y1			Y2			Y3
<u>Changes from 1st Interim to 2nd Interim</u>		2021-22 Est Actuals	<u>Changes from Y1 to Y2</u>		2022-23 Adopted Budget	<u>Changes from Y2 to Y3</u>		2023-24 Projection	<u>Changes from Y3 to Y4</u>		2024-25 Projection
Fund Balance			Fund Balance			Fund Balance			Fund Balance		
Beginning Fund Balance		2,567,683.01	Beginning Fund Balance		1,911,927.96	Beginning Fund Balance		805,860.93	Beginning Fund Balance		302,913.29
Net Increase (Decrease)		(655,755.05)	Net Increase (Decrease)		(1,106,067.03)	Net Increase (Decrease)		(502,947.64)	Net Increase (Decrease)		(561,392.28)
Ending Fund Balance		1,911,927.96	Ending Fund Balance		805,860.93	Ending Fund Balance		302,913.29	Ending Fund Balance		(258,479.00)
Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.			Compon. of End. Fund Bal.		
Revolving Cash		10,000.00	Revolving Cash		10,000.00	Revolving Cash		10,000.00	Revolving Cash		10,000.00
Reqd. for Econ Uncertain		422,763.59	Reqd. for Econ Uncertain		410,746.95	Reqd. for Econ Uncertainty		385,084.77	Reqd. for Econ Uncertainty		384,778.15
Designated for Other		74,650.48	Designated for Other		50,443.69	Designated for Other		39,778.01	Designated for Other		35,800.21
Unappropriated		1,404,513.89	Unappropriated		334,670.30	Unappropriated		(131,949.49)	Unappropriated		(689,057.36)

Mendocino Unified School District  
2021-22 Second Interim  
Multi-Year Projection - Detail  
Restricted

		Y0			Y1			Y2			Y3
Changes from 1st Interim to 2nd Interim		2021-22 Est Actuals	Changes from Y1 to Y2		2022-23 Projection	Changes from Y2 to Y3		2023-24 Projection	Changes from Y3 to Y4		2024-25 Projection
LCFF/Revenue Limit Sources	Changes	-	LCFF/Revenue Limit Sources	Changes	-	LCFF/Revenue Limit Sources	Changes	-	LCFF/Revenue Limit Sources	Changes	-
Federal Revenues <i>Less: ELO RS 3216 (-24,953); ELO RS 3219 (-55,636); Title I PY (-3,967); Title I CY deferred (16,286)</i>	(100,841.43)	554,587.16	Federal Revenues <i>Title I PY (-1,915); Title I CY (+16,286) ESSER I (-3); ESSER II (-159,615); ESSER III 3213 (+170,188); ESSER III 3214 (+61,728); ELO 3216 (+359); ELO 3217 (-11,369); ELO 3218 (-32,274); REAP 5810 (-8,525)</i>	34,860.41	589,447.57	Federal Revenues <i>Title I PY (-16,286); ELO 3216 (-24,953); ESSER II (-494); ESSER III 3213 (-86,175); ESSER III 3214 (-11,633); ELO 3219 (+55,636)</i>	(83,905.00)	505,542.57	Federal Revenues <i>ELO 3219 (-55,636); ESSER III 3213 (-159,607); ESSER III 3214 (-49,645)</i>	(264,888.00)	240,654.57
Other State Revenues <i>Kitchen Equipment Grant (+25,000); Kitchen Training Grant (+5,625); SPED 1x (+2760); Recycled Water Project (+142,825)</i>	176,210.19	1,289,078.42	Other State Revenues <i>KIT Equip/Train (-30,625); Ed Eff (-175,097); SWP (-39,105); IPI (-153,865); SPED (-2,760); Drinking Water (-138,833); Recycled Water (-300,883)</i>	(841,168.46)	447,909.96	Other State Revenues <i>IPI (+3,199); ELO 7425 (+3,952); ELO 7426 (+5,910)</i>	13,061.00	460,970.96	Other State Revenues <i>IPI (-3,199); ELO 7425 (-3,952); ELO 7426 (-5,910)</i>	(13,061.00)	447,909.96
Local Revenues <i>SPED - Mental Health (+7,854)</i>	7,853.61	322,487.66	Local Revenues <i>MAD (+2,350); MUSE PY (+39,834); Krenov Grant (-4,800)</i>	37,383.91	359,871.57	Local Revenues <i>No changes</i>	-	359,871.57	Local Revenues <i>No changes</i>	-	359,871.57
Total Revenues	83,222.37	2,166,153.24	Total Revenues	(768,924.14)	1,397,229.10	Total Revenues		1,326,385.10	Total Revenues		1,048,436.10
Expenditures			Expenditures			Expenditures			Expenditures		
Certificated Salaries <i>Remainder unfilled position</i>	(27,934.35)	879,029.00	Certificated Salaries <i>Current staff + step/col + negotiated 5% + other Salary Schedule changes + open Rti</i>	74,853.55 74,853.55 -	953,882.55	Certificated Salaries <i>Retirement Savings Remove RTI Step/Col at 2%</i>	(8,025.79) - (26,572.00) 18,546.21	875,997.76	Certificated Salaries <i>Reduce Temp Position; COVID Trf to UNR Step/Col at 2%</i>	(104,880.04) (120,000) 15,119.96	771,117.72
Classified Salaries <i>True up positions</i>	(8,724.38)	714,320.76	Classified Salaries <i>Current staff + step/col + negotiated 5% + Custodians to step 32 + K8 Library/Aide</i>	99,482.61 99,482.61 -	813,803.37	Classified Salaries <i>No changes to positions  Step/Col at 2.5%</i>	20,345.08 - 20,345.08	655,298.45	Classified Salaries <i>Step/Col at 2.5%</i>	16,382.46 16,382.46	671,680.92
Subtotal Salaries	(36,658.73)	1,593,349.76	Subtotal Salaries	74,853.55	1,767,685.92	Subtotal Salaries	24,638.59	1,531,296.22	Subtotal Salaries	(176,995.17)	1,442,798.63
Employee Benefits	(7,556.63)	1,061,380.39	Employee Benefits	112,034.86	1,173,415.25	Employee Benefits	(1,840.06)	1,027,449.30	Employee Benefits	(28,049.97)	999,399.33

Mendocino Unified School District  
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Restricted

		Y0			Y1			Y2			Y3
Changes from 1st Interim to 2nd Interim		2021-22 Est Actuals	Changes from Y1 to Y2		2022-23 Projection	Changes from Y2 to Y3		2023-24 Projection	Changes from Y3 to Y4		2024-25 Projection
Health Insurance	2,347.82										
STRS Rate = 16.92%	4,076.97		STRS Rate = 19.10%	39,931.14		STRS Rate = 19.10%	(1,532.93)		STRS Rate = 19.10%	(20,032.09)	
PERS rate = 22.91%	3,605.23		PERS rate = 26.10%	39,530.66		PERS rate = 25.20%	5,513.52		PERS rate = 27.10%	-	
State UI = 0.50%	(700.03)		State UI = 0.50%	(1,465.65)		State UI = 0.05%	12.32		State UI = 0.20%	(353.99)	
OASDI = 6.5%; MC = 1.45%	1,583.58		OASDI = 6.5%; MC = 1.45%	5,463.77		OASDI = 6.5%; MC = 1.45%	1,617.43		OASDI = 6.5%	-	
WC = 2.88%	1,209.17		WC = 2.88%	4,635.77		WC = 2.88%	709.59		WC/MC = 4.33%	(7,663.89)	
STRS on Behalf (GASB 68)	64,279.00		HW Adjustment	23,939.17		HW Adjustment	(8,160.00)				
						Planned Reductions Certificated	(26,341.74)				
						Planned Reductions Classified	(117,784.15)				
Books and Supplies	558.07	260,185.24	Books and Supplies		106,494.00	Books and Supplies		106,494.00	Books and Supplies		106,494.00
			Reduce 1x COVID-Funding purchases; CTE	(153,691.24)		No changes	-		No changes	-	
			Arts/Woodshop Grants; SWP								
Services/Op Expenses	850.00	164,699.66	Services/Op Expenses		108,600.00	Services/Op Expenses		108,600.00	Services/Op Expenses		108,600.00
			Reduce 1x COVID-Funding purchases; 1x	(56,099.66)		Reduce: tents, COVID Exp			No changes		
			SPED; SWP								
Capital Outlay	143,312.17	590,560.42	Capital Outlay		-	Capital Outlay		-	Capital Outlay		-
Drinking Water Project - no change			Reduce: ESSER II Network	(154,838.47)							
Recycled Water Project (142,825)			Reduce: Water Projects	(435,721.95)							
Other Outgo	-	-	Other Outgo	-	-	Other Outgo	-	-	Other Outgo	-	-
Transfers of Indirect (7300-7399)	-	-	Transfers of Indirect (7300-7399)			Transfers of Indirect (7300-7399)			Transfers of Indirect (7300-7399)		
Total Expenditures	100,504.88	3,670,175.47	Total Expenditures	186,888.41	3,156,195.17	Total Expenditures	22,798.53	2,773,839.51	Total Expenditures	(205,045.14)	2,657,291.96
Excess (Deficiency) of Rev. over Expenditures		(1,504,022.23)	Excess (Deficiency) of Rev. over Expenditures		(1,758,966.07)	Excess (Deficiency) of Rev. over Expenditures		(1,447,454.41)	Excess (Deficiency) of Rev. over Expenditures		(1,608,855.86)
Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out		
Contributions	(7,853.61)	1,562,316.36	Contributions	132,700.22	1,695,016.58	Contributions		1,393,122.98	Contributions		1,423,202.45
			Title II (-6,116); REAP - new (+12,335); CTEIG			Planned Reductions	(301,893.60)		Savings	30,079.47	
			- to GF for match reporting (-37,782); SPED								

Mendocino Unified School District  
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Restricted

		Y0			Y1			Y2			Y3
Changes from 1st Interim to 2nd Interim		2021-22 Est Actuals	Changes from Y1 to Y2		2022-23 Projection	Changes from Y2 to Y3		2023-24 Projection	Changes from Y3 to Y4		2024-25 Projection
Total other Financing		1,562,316.36	(+141,221); Maintenance/MAD (+57,853); Prior year corrections MUSE-other grants (-48,019)		1,695,016.58	Total other Financing		1,393,122.98	Total other Financing		1,423,202.45
Net Increase (Decrease) in Fund Balance		58,294.13	Net Increase (Decrease) in Fund Balance		(63,949.49)	Net Increase (Decrease) in Fund Balance		(54,331.43)	Net Increase (Decrease) in Fund Balance		(185,653.41)
Fund Balance Beginning Fund Balance Net Increase (Decrease) Ending Fund Balance		245,640.20 58,294.13 303,934.33	Fund Balance Beginning Fund Balance Net Increase (Decrease) Ending Fund Balance		303,934.33 (63,949.49) 239,984.84	Fund Balance Beginning Fund Balance Net Increase (Decrease) Ending Fund Balance		239,984.84 (54,331.43) 185,653.41	Fund Balance Beginning Fund Balance Net Increase (Decrease) Ending Fund Balance		185,653.41 (185,653.41) (0.00)
Compon. of End. Fund Bal. Restricted Balance Unappropriated		303,934.33	Compon. of End. Fund Bal. Restricted Balance Unappropriated		239,984.84	Compon. of End. Fund Bal. Restricted Balance Unappropriated		185,653.41	Compon. of End. Fund Bal. Restricted Balance Unappropriated		(0.00)

Mendocino Unified School District  
2021-22 Second Interim

Total

Changes from 1st Interim to 2nd Interim	Y0 2021-22 Est Actuals	Changes from Y1 to Y2	Y1 2022-23 Projection	Changes from Y2 to Y3	Y2 2023-24 Projection	Changes from Y3 to Y4	Y3 2024-25 Projection
Revenues		Revenues		Revenues		Revenues	
LCFF/Revenue Limit Sources	7,530,068.00	LCFF/Revenue Limit Sources	7,521,398.00	LCFF/Revenue Limit Sources	7,563,425.00	LCFF/Revenue Limit Sources	7,643,942.00
Federal Revenues	589,710.27	Federal Revenues	589,447.57	Federal Revenues	505,542.57	Federal Revenues	240,654.57
Other State Revenues	1,414,398.50	Other State Revenues	536,680.04	Other State Revenues	549,741.04	Other State Revenues	536,680.04
Local Revenues	397,452.16	Local Revenues	411,131.57	Local Revenues	411,131.57	Local Revenues	411,131.57
Total Revenues	9,931,628.93	Total Revenues	9,058,657.18	Total Revenues	9,029,840.18	Total Revenues	8,832,408.18
Salaries		Salaries		Salaries		Salaries	
Certificated Salaries	3,661,862.96	Certificated Salaries	3,944,660.89	Certificated Salaries	3,752,149.23	Certificated Salaries	3,725,192.21
Classified Salaries	1,917,223.29	Classified Salaries	2,034,398.10	Classified Salaries	1,831,819.05	Classified Salaries	1,856,089.53
Subtotal Salaries	5,579,086.25	Subtotal Salaries	5,979,058.99	Subtotal Salaries	5,583,968.28	Subtotal Salaries	5,581,281.74
Employee benefits	2,702,568.05	Employee benefits	2,952,055.10	Employee benefits	2,722,577.88	Employee benefits	2,714,540.35
Books and Supplies	548,849.18	Books and Supplies	360,654.00	Books and Supplies	360,654.00	Books and Supplies	360,654.00
Services/Op Expenses	950,741.63	Services/Op Expenses	782,006.77	Services/Op Expenses	762,006.77	Services/Op Expenses	762,006.77
Capital Outlay	590,560.42	Capital Outlay	-	Capital Outlay	-	Capital Outlay	-
Other Outgo	-	Other Outgo	-	Other Outgo	-	Other Outgo	-
Transfers of Indirect support costs	(4,328.96)	Transfers of Indirect support costs	(6,000.00)	Transfers of Indirect support costs	(6,000.00)	Transfers of Indirect support costs	(6,000.00)
Total Expenditures	10,367,476.57	Total Expenditures	10,067,774.86	Total Expenditures	9,423,206.93	Total Expenditures	9,412,482.86
Excess (Deficiency) of Rev. over Expenditures	(435,847.64)	Excess (Deficiency) of Rev. over Expenditures	(1,009,117.68)	Excess (Deficiency) of Rev. over Expenditures	(393,366.75)	Excess (Deficiency) of Rev. over Expenditures	(580,074.68)
Other Financing		Other Financing		Other Financing		Other Financing	
Transfers In	40,000.00	Transfers In	40,000.00	Transfers In	40,000.00	Transfers In	40,000.00
Transfers Out	201,613.28	Transfers Out	200,898.84	Transfers Out	203,912.32	Transfers Out	206,971.01
Contributions	-	Contributions	-	Contributions	-	Contributions	-
Total other Financing	(161,613.28)	Total other Financing	(160,898.84)	Total other Financing	(163,912.32)	Total other Financing	(166,971.01)
Net Increase (Decrease) in Fund Balance	(597,460.92)	Net Increase (Decrease) in Fund Balance	(1,170,016.52)	Net Increase (Decrease) in Fund Balance	(557,279.08)	Net Increase (Decrease) in Fund Balance	(747,045.69)

Mendocino Unified School District  
2021-22 Second Interim

Total

Changes from 1st Interim to 2nd Interim	Y0 2021-22 Est Actuals	Changes from Y1 to Y2	Y1 2022-23 Projection	Changes from Y2 to Y3	Y2 2023-24 Projection	Changes from Y3 to Y4	Y3 2024-25 Projection
Fund Balance		Fund Balance		Fund Balance		Fund Balance	
Beginning Fund Balance	2,813,323.21	Beginning Fund Balance	2,215,862.29	Beginning Fund Balance	1,045,845.77	Beginning Fund Balance	620,516.18
Net Increase (Decrease)	(597,460.92)	Net Increase (Decrease)	(1,170,016.52)	Net Increase (Decrease)	(557,279.08)	Net Increase (Decrease)	(747,045.69)
				Fund 17 Transfer In*	131,949.49	Fund 17 Transfer In*	557,107.87
Ending Fund Balance	2,215,862.29	Ending Fund Balance	1,045,845.77	Ending Fund Balance	620,516.18	Ending Fund Balance	430,578.36
Compon. of End. Fund Bal.		Compon. of End. Fund Bal.		Compon. of End. Fund Bal.		Compon. of End. Fund Bal.	
Revolving Cash	10,000.00	Revolving Cash	10,000.00	Revolving Cash	10,000.00	Revolving Cash	10,000.00
Reqd. for Econ Uncertainty	422,763.59	Reqd. for Econ Uncertainty	410,746.95	Reqd. for Econ Uncertainty	385,084.77	Reqd. for Econ Uncertainty	384,778.15
Restricted	303,934.33	Restricted	239,984.84	Restricted	185,653.41	Restricted	(0.00)
Other Designations	74,650.48	Other Designations	50,443.69	Other Designations	39,778.01	Other Designations	35,800.21
Unappropriated Amount	1,404,513.89	Unappropriated Amount	334,670.30	Unappropriated Amount	0.00	Unappropriated Amount	0.00

\*Total Fund 17 Transfers In = \$689,057, or 79% of Fund 17 balance. Net balance in Fund 17 = \$186,064, which represents about 1.93% of total expenditures and other uses in Fund 01.

## 2022-23 Budget Adoption Reserves

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

District: **Mendocino Unified School District**

CDS #: 23-655581

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

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2022-23
Total General Fund Expenditures & Other Uses		\$ 10,268,674
Minimum Reserve requirement	4%	\$ 410,747
General Fund Combined Ending Fund Balance		\$ 1,045,846
Special Reserve Fund Ending Fund Balance		\$ 878,121
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 10,000
Restricted		\$ 239,985
Committed		\$ -
Assigned		\$ 50,444
Reserve for economic uncertainties		\$ 410,747
Unassigned and Unappropriated		\$ 1,504,220
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,965,410
Total Components of ending balance		\$ 2,215,395
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,554,663

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
<i>The MUSD governing board is responsible for ensuring the fiscal solvency of the district, and therefore commits to maintaining a prudent level of financial resources to protect the interests of the students, staff and community it serves. The recommended minimum Reserve for Economic Uncertainty is equal to 4% of total expenditures and other uses, or just \$410,750. To put this in perspective, this level of reserve is equal to roughly one-half the cost of the district's monthly payroll liability.</i>	

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):

409.37

District's ADA Standard Percentage Level:

2.0%

**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	Estimated/Unaudited	ADA Variance Level	
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	497	497		
	Charter School				
	<b>Total ADA</b>	<b>497</b>	<b>497</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular	488	488		
	Charter School				
	<b>Total ADA</b>	<b>488</b>	<b>488</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular	454	470		
	Charter School		0		
	<b>Total ADA</b>	<b>454</b>	<b>470</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	447			
	Charter School	0			
	<b>Total ADA</b>	<b>447</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years

by more than the following percentage levels:

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

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

409.4

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

2.0%

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

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2019-20)	District Regular	542	525		
	Charter School				
	<b>Total Enrollment</b>	<b>542</b>	<b>525</b>	<b>3.1%</b>	<b>Not Met</b>
Second Prior Year (2020-21)	District Regular	542	477		
	Charter School				
	<b>Total Enrollment</b>	<b>542</b>	<b>477</b>	<b>12.0%</b>	<b>Not Met</b>
First Prior Year (2021-22)	District Regular	479	449		
	Charter School				
	<b>Total Enrollment</b>	<b>479</b>	<b>449</b>	<b>6.3%</b>	<b>Not Met</b>

Budget Year (2022-23)	
District Regular	447
Charter School	
<b>Total Enrollment</b>	<b>447</b>

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

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

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

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

at budget adoption 2021-22 assumed more students would return to campus with in person instruction. They did not. Families and students who left the area did not return.

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

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

This looks to be a repeat question regarding "first prior year". If the intent is to discuss the 2nd prior year, the previous business manager indicates budgeted enrollment was a typo.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	497	525	<b>94.6%</b>
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>497</b>	<b>525</b>	
Second Prior Year (2020-21)	District Regular	488	477	<b>102.4%</b>
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>488</b>	<b>477</b>	
First Prior Year (2021-22)	District Regular	405	449	<b>90.2%</b>
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>405</b>	<b>449</b>	
Historical Average Ratio:				<b>95.7%</b>

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

96.2%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	409	447	91.6%	Met
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>409</b>	<b>447</b>		
1st Subsequent Year (2023-24)	District Regular	394	428	92.1%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>394</b>	<b>428</b>		
2nd Subsequent Year (2024-25)	District Regular	391	425	91.9%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>391</b>	<b>425</b>		

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

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

1a.

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

**Explanation:**

(required if NOT met)

4.

#### CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

Basic Aid

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

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

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

**Projected LCFF Revenue**

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	469.96	447.44	425.78	400.99
b.	Prior Year ADA (Funded)		469.96	447.44	425.78
c.	Difference (Step 1a minus Step 1b)		(22.52)	(21.66)	(24.79)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(4.79%)	(4.84%)	(5.82%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
Step 3 - Total Change in Population and Funding Level					
	(Step 1d plus Step 2c)		-4.8%	-4.8%	-5.8%
LCFF Revenue Standard (Step 3, plus/minus 1%):			N/A	N/A	N/A

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,851,516.00	5,922,174.00	6,006,307.00	6,091,702.00
Percent Change from Previous Year		1.21%	1.42%	1.42%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		0.21% to 2.21%	0.42% to 2.42%	0.42% to 2.42%

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,605,068.00	7,671,398.00	7,638,425.00	7,718,942.00
District's Projected Change in LCFF Revenue:		.87%	(.43%)	1.05%
Basic Aid Standard		0.21% to 2.21%	0.42% to 2.42%	0.42% to 2.42%
Status:		Not Met	Not Met	Not Met

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

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

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

**Explanation:**

Budget Year standard is met, even though it says not met. 0.87% falls between 0.21% and 2.21%; same with 2nd subsequent year, 1.05% falls between 0.42% and 2.42%. 1st subsequent year is a true not met, as (0.43)% does not fall between 0.42% and 2.42%. District of Choice is scheduled to sunset without legislative action, and has therefore been removed from projections.

(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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	5,781,420.43	6,634,543.47	87.1%
Second Prior Year (2020-21)	5,222,868.79	6,013,347.50	86.9%
First Prior Year (2021-22)	5,626,924.15	6,697,301.10	84.0%
Historical Average Ratio:			86.0%

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	District's Reserve Standard Percentage (Criterion 10B, Line 4):  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		
	4.0%	4.0%	4.0%
	82.0% to 90.0%	82.0% to 90.0%	82.0% to 90.0%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2022-23)	5,990,012.92	6,911,579.69	86.7%	Met
1st Subsequent Year (2023-24)	5,747,800.66	6,649,367.43	86.4%	Met
2nd Subsequent Year (2024-25)	5,853,624.14	6,755,190.91	86.7%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

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

**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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.79%)	(4.84%)	(5.82%)
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-14.79% to 5.21%</b>	<b>-14.84% to 5.16%</b>	<b>-15.82% to 4.18%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-9.79% to 0.21%	-9.84% to 0.16%	-10.82% to -0.82%

**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	Percent Change		Change Is Outside
	Amount	Over Previous Year	Explanation Range

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2021-22)

589,710.27

Budget Year (2022-23)	589,447.57	(.04%)	No
1st Subsequent Year (2023-24)	505,543.00	(14.23%)	Yes
2nd Subsequent Year (2024-25)	240,655.00	(52.40%)	Yes

**Explanation:**  
(required if Yes)

Federal revenue budgeted as expensed, and removed or reduced in each subsequent year.

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

First Prior Year (2021-22)	1,414,398.50		
Budget Year (2022-23)	536,680.04	(62.06%)	Yes
1st Subsequent Year (2023-24)	549,741.00	2.43%	Yes
2nd Subsequent Year (2024-25)	536,680.00	(2.38%)	No

**Explanation:**  
(required if Yes)

2022-23 State revenue reduced for 1xz Educator Effectiveness BG.. 2023-24 final balances of state COVID funding recognized to be expended.

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

First Prior Year (2021-22)	397,452.16		
Budget Year (2022-23)	411,131.57	3.44%	Yes
1st Subsequent Year (2023-24)	411,132.00	0.00%	No
2nd Subsequent Year (2024-25)	411,132.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Local revenues increased, then held flat.

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

First Prior Year (2021-22)	548,849.18		
Budget Year (2022-23)	360,654.00	(34.29%)	Yes
1st Subsequent Year (2023-24)	360,654.00	0.00%	No
2nd Subsequent Year (2024-25)	360,654.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Materials/Supplies - reduced for 1x items, then held flat

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

First Prior Year (2021-22)	950,741.63		
Budget Year (2022-23)	782,006.77	(17.75%)	Yes
1st Subsequent Year (2023-24)	762,006.77	(2.56%)	No
2nd Subsequent Year (2024-25)	762,006.77	0.00%	Yes

**Explanation:**  
(required if Yes)

Service/Operations - reduced for 1x items, then held flat

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change		Status
		Over Previous Year		
Total Federal, Other State, and Other Local Revenue (Criterion 6B)				
First Prior Year (2021-22)	2,401,560.93			
Budget Year (2022-23)	1,537,259.18	(35.99%)		Not Met
1st Subsequent Year (2023-24)	1,466,416.00	(4.61%)		Met
2nd Subsequent Year (2024-25)	1,188,467.00	(18.95%)		Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>				
First Prior Year (2021-22)	1,499,590.81			
Budget Year (2022-23)	1,142,660.77	(23.80%)		Not Met
1st Subsequent Year (2023-24)	1,122,660.77	(1.75%)		Met
2nd Subsequent Year (2024-25)	1,122,660.77	0.00%		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)

Federal revenue budgeted as expensed, and removed or reduced in each subsequent year.

**Explanation:**

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

2022-23 State revenue reduced for 1xz Educator Effectiveness BG.. 2023-24 final balances of state COVID funding recognized to be expended.

**Explanation:**

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

Local revenues increased, then held flat.

- 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

Materials/Supplies - reduced for 1x items, then held flat

(linked from 6B  
if NOT met)

**Explanation:**  
**Services and Other Exps**

(linked from 6B  
if NOT met)

Service/Operations - reduced for 1x items, then held flat

**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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

9,572,591.94

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum  
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

9,572,591.94

287,177.76

337,051.91

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)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

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	370,475.00	422,763.59
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,128,887.51	2,108,689.77	1,404,513.89
	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)	2,128,887.51	2,479,164.77	1,827,277.48
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,207,918.09	9,309,997.61	10,569,089.85
	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)	9,207,918.09	9,309,997.61	10,569,089.85
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	23.1%	26.6%	17.3%
<b>District's Deficit Spending Standard Percentage Levels</b> (Line 3 times 1/3):		<b>7.7%</b>	<b>8.9%</b>	<b>5.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(286,606.40)	6,787,771.79	4.2%	Met
Second Prior Year (2020-21)	405,365.46	6,191,539.76	N/A	Met
First Prior Year (2021-22)	(655,755.05)	6,898,914.38	9.5%	Not Met
Budget Year (2022-23) (Information only)	(1,106,067.03)	7,112,478.53		

## 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):

409

District's Fund Balance Standard Percentage Level:

1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup>	Beginning Fund Balance		
	(Form 01, Line F1e, Unrestricted Column)	Variance Level		
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	2,407,819.35	2,448,923.95	N/A	Met
Second Prior Year (2020-21)	1,800,735.97	2,162,317.55	N/A	Met
First Prior Year (2021-22)	2,418,412.46	2,567,683.01	N/A	Met
Budget Year (2022-23) (Information only)	1,911,927.96			

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

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

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

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

**Explanation:**

(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	409	394	391
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,268,673.70	9,627,119.26	9,619,453.88

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)	10,268,673.70	9,627,119.26	9,619,453.88
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	410,746.95	385,084.77	384,778.16
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>410,746.95</b>	<b>385,084.77</b>	<b>384,778.16</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)	410,746.95	385,084.77	384,778.15
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	334,670.29	.10	.20
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	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)	745,417.24	385,084.87	384,778.35
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.26%	4.00%	4.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>410,746.95</b>	<b>385,084.77</b>	<b>384,778.16</b>
Status:		Met	Met	Met

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

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

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

**Explanation:**

(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

Yes

- 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:

District of Choice is budgeted in 2022-23, and is set to sunset in 2023-24 pending legislative action. DOC revenue is not projected beyond 2022-23, and staff reductions are planned to mitigate the loss of revenue.

**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)	(1,562,316.36)			
Budget Year (2022-23)	(1,695,016.58)	132,700.22	8.5%	Met
1st Subsequent Year (2023-24)	(1,393,122.98)	(301,893.60)	(17.8%)	Not Met
2nd Subsequent Year (2024-25)	(1,423,202.45)	30,079.47	2.2%	Met

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

First Prior Year (2021-22)	40,000.00			
Budget Year (2022-23)	40,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	171,949.68	131,949.68	329.9%	Not Met
2nd Subsequent Year (2024-25)	597,108.05	425,158.37	247.3%	Not Met

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

First Prior Year (2021-22)	201,613.28			
Budget Year (2022-23)	200,898.84	(714.44)	(.4%)	Met
1st Subsequent Year (2023-24)	203,912.32	3,013.48	1.5%	Met
2nd Subsequent Year (2024-25)	206,971.01	3,058.69	1.5%	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)

Contributions will be impacted by the planned budget reductions in 2023-24.

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

**Explanation:**

(required if NOT met)

Transfers in from Fund 17 are required to meet the mandated REU. Administration will need to develop a plan that includes operating within budgeted revenues.

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	10-27	Fund 51 OBJ 8xxx	Fund 51 OBJ 7438/7439	26,721,451

Supp Early Retirement Program

State School Building Loans

Compensated Absences


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

Net Pension Liability				11,180,121
Direct Placement GO Bonds	2			4,555,000
TOTAL:				42,456,572

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				
Certificates of Participation				
General Obligation Bonds	1,541,300	1,547,800	1,073,800	2,023,950
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liability				
Direct Placement GO Bonds	1,484,810	1,567,745	1,658,040	
Total Annual Payments:	3,026,110	3,115,545	2,731,840	2,023,950
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	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)

Structure of Direct Placement is for higher payments . Additional GO bonds sold, causing change in payment requirements. Bond repayments are collected from assessed property owners in the district boundaries, and are not paid from the district general fund.

**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?

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

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

Qualified certificated employees receive OPEB to age 65 and \$1,200 per year for five years after age 65. No OPEB is provided for classified staff. District contribution to OPEB per employee is capped.

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

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

Self-Insurance Fund

Governmental  
Fund

0

0

## 4. OPEB Liabilities

Data must be entered.

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

933,788.00
933,788.00
0.00
Actuarial
Jun 30, 2020

## 5. OPEB Contributions

Budget  
Year1st  
Subsequent  
Year2nd  
Subsequent  
Year(2022-  
23)

(2023-24)

(2024-25)

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

30,971.00	30,971.00	30,971.00
16.00	16.00	16.00

**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)

Yes

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:

District is self-insured for dental and vision benefits for qualified employees and retirees.

## 3. Self-Insurance Liabilities

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

0.00
0.00

4.

## Self-Insurance Contributions

Budget  
Year1st  
Subsequent  
Year2nd  
Subsequent  
Year(2022-  
23)

(2023-24)

(2024-25)

- a. Required contribution (funding) for self-insurance programs

101,050.00	101,500.00	101,500.00
------------	------------	------------

b. Amount contributed (funded) for self-insurance programs

101,500.00

101,500.00

101,500.00

S8.

**Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	43.9	44.9	41.7	39.7

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

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

Yes

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

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

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

This note goes with #2 below - Negotiations are essentially settled. We will be taking the public disclosure to the June 14, 2022 board meeting. As of this public hearing document the public disclosure has not been completed, but will be completed and provided to MCOE prior to June 14.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 14, 2022		
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	No		
	If Yes, date of Superintendent and CBO certification:			
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	No		
	If Yes, date of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date: Jul 01, 2022	End Date: Jun 30, 2023	
5.	Salary settlement:	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)

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

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

**One Year Agreement**

Total cost of salary settlement

will update when  
public disclosure  
finalized.% change in salary schedule  
from prior year

5.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

	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**

- 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

Yes	Yes	Yes
391371	391371	391371
0.0%		

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

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

--	--	--

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No

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

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


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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	43.0625	42.45	31.65	31.65

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

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

Yes

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

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

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

This Note Goes With #2 Below - Negotiations Are Essentially Settled. We Will Be Taking The Public Disclosure To The June 14, 2022 Board Meeting. As Of This Public Hearing Document The Public Disclosure Has Not Been Completed, But Will Be Completed And Provided To MCOE Prior To June 14.

**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?

Jun 14, 2022

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin  
Date:

Jul 01, 2022

End Date:

Jun 30,  
2023

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

Will finalize when  
public disclosure  
complete

% change in salary schedule  
from prior year

5.0

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year

(2022-23)

(2023-24)

(2024-25)

7. Amount included for any tentative salary schedule increases

Budget Year

1st Subsequent Year

2nd  
Subsequent  
Year**Classified (Non-management) Health and Welfare (H&W) Benefits**

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

390286

390286

390286

3. Percent of H&W cost paid by employer

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

0.0%

0.0%

0.0%

**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:

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

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

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

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

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

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

## Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	10.33	10.16	10.16	10.16

## Management/Supervisor/Confidential

## Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

### 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)?	Yes	Yes	
	Total cost of salary settlement	Will finalize when public disclosure complete		
	% change in salary schedule from prior year (may enter text, such as "Reopener")	5.0%		

### Negotiations Not Settled

3.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential**

### 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	88065	88065	88065
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

### Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year	1.4%	1.4%	1.4%

**Management/Supervisor/Confidential**

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

1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits	0	0	0
3.	Percent change in cost of other benefits over prior year			

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

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

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

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

Yes

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

Jun 14, 2022

S10.

**LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

- A1.** Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- 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)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- 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?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- 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)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

No

Yes

No

No

No

No

No

No

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

**Comments:**

(optional)

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

## ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Online at  
www.mendocinoused.org or  
Place: at the district office at  
44141 Little Lake Road,  
Mendocino

Mendocino K8  
Place: School, Multi-  
purpose room

Date: May 27, 2022

Date: June 01, 2022

Time: 05:00 PM

Adoption  
Date: June 14, 2022

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

Contact person for additional information on the budget reports:

Name: Meg Kaillkole

Telephone: (707) 937-5868

Title: Business Manager

E-mail: musdcb@mcn.org

## Criteria and Standards Review Summary

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

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

4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X

		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	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: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? <ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
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:	\$ 0.00
Less: Amount of total liabilities reserved in budget:	\$ 0.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

MUSD is insured through the Protected Insurance Program  
for Schools (PIPS) as part of a JPA with other agencies in  
Mendocino and Lake counties.

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

\_\_\_\_\_

Signed

Date of  
Meeting: Jun  
14,  
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:

Meg Kailikole

Title:

Business Manager

Telephone:

(707) 937-5868

E-mail:

musdcbo@mcn.org

	A	B	C	D	E	F	G	H	I	J	K
1			<b>Mendocino Community Network</b>								
2			<b>Multi-Year Projection</b>								
3										5/31/22 4:22 PM	
4			<b>Income</b>					<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
5			ANALOG				17,433	12,250	8,899	5,589	
6			BROADBAND				8,781	0	0	0	
7			COLOCATION				3,360	3,360	3,360	3,360	
8			DIGITAL VOICE				203,133	230,188	257,260	284,332	
9			DOMAIN				98,568	89,563	88,614	84,346	
10			DSL				34,617	0	0	0	
11			DSL MODEMS/PHONE EQ				49,316	51,358	51,358	51,358	
12			FUSION DATA (w/setup fee)				1,072,447	953,818	826,342	698,866	
13			EMAIL				179,148	187,409	193,721	200,825	
14			INFOSERVICE				17,246	15,477	15,477	15,477	
15			MUSD				0	0	0	0	
16			SCHOOL				1,595	1,595	1,595	1,595	
17			SALES TAX				1,931	2,174	2,174	2,174	
18			WEBSERVICE				48,099	43,265	39,665	36,065	
19			WIRELESS				128,390	287,393	392,427	497,460	
20			MCOE INTEREST				500	500	500	500	
21			<b>TOTAL NON PASS THROUGH INCOME</b>					1,864,563	1,878,350	1,881,392	1,881,947
22			FUSION VOICE				462,346	410,175	354,214	298,253	
23			<b>TOTAL INCOME</b>					2,326,910	2,288,525	2,235,606	2,180,200
24											
25			<b>Expense</b>								
26			BANK FEES				50,718	49,193	48,055	46,864	
27			BUILDING AND FACILITIES				3,228	3,628	32,628	27,628	
28			CONFERENCES AND TRAVEL				7,600	10,425	11,425	34,725	
29			CONSULTING (includes audit)				3,000	8,000	8,000	8,000	
30			CREDIT CARD FINANCE CHARGES				0	0	0	0	
31			CUSTOMER ACQUISITION EXPENSES				3,673	4,493	4,493	4,493	
32			CUSTOMER REFUND				1,912	500	500	500	
33			DOMAIN NAME DEBIT ACCOUNT				21,900	20,000	21,500	21,500	
34			DSL MODEMS/PHONE EQ (with sales tax)				31,200	26,174	26,174	26,174	
35			EQUIPMENT				39,764	50,794	51,000	47,000	
36			MUSD PG&E, Legal, Insurance				20,656	17,788	17,788	17,788	
37			OFFICE SUPPLIES				3,370	3,261	3,261	3,261	
38			PERSONNEL				874,031	897,265	898,568	912,849	
39			PROMOTION AND ADVERTISING				12,307	12,307	12,307	12,307	
40			SOFTWARE				12,581	15,934	14,888	14,888	
41			WIRELESS				65,493	107,300	127,250	83,700	
42			WHOLESALE TELECOM / UTILITIES				726,657	634,159	539,587	488,417	
43			<b>TOTAL NON PASS THROUGH EXPENSE</b>					1,878,089	1,861,221	1,817,423	1,750,094
44			FUSION VOICE				462,346	410,175	354,214	298,253	
45			<b>TOTAL EXPENSE</b>					2,340,436	2,271,397	2,171,638	2,048,347
46											
47			<b>NET OPERATING INCOME</b>					<b>(13,526)</b>	<b>17,129</b>	<b>63,969</b>	<b>131,853</b>
48											
49			<b>NON OPERATING REVENUE AND DONATION</b>								
50											
51			MUSD Interfund Transfer					<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
52			<b>TOTAL NON OPERATING REVENUES AND DONATION</b>					<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
53											
54			<b>CHANGE IN NET ASSETS</b>					<b>(53,526)</b>	<b>(22,871)</b>	<b>23,969</b>	<b>91,853</b>
55											
56			<b>TOTAL UNRESTRICTED NET ASSETS BEGINNING*</b>					<b>190,193</b>	<b>136,667</b>	<b>113,796</b>	<b>137,765</b>
57											
58			<b>TOTAL UNRESTRICTED NET ASSETS ENDING</b>					<b>136,667</b>	<b>113,796</b>	<b>137,765</b>	<b>229,618</b>

**MCN Multi-Year Projection**

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason Morse Superintendent	jmorse@mcn.org (707) 937-5868

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

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

Any new or additional funding provided to MUSD through the Budget Act of 2021 did not impact the 2021-22 Local Control and Accountability Plan (LCAP). The district made no changes to the 2021-22 LCAP as a result of the Budget Act of 2021. MUSD’s 2021-22 LCAP is posted to the district website: <https://www.mendocinoused.org/>

Program awards included in the Budget Act of 2021 and not included in the adopted budget:

- Educator Effectiveness Block Grant Estimated award = \$218,871. Educational partner engagement meetings were held in-person with the school staff on NOVEMBER 3rd, and December 1st, 2021; as well as at the publicly noticed finance committee meeting, held via Zoom on November 15, 2021, and the November 18, 2021 publicly noticed board meeting, held via Zoom. Educator Effectiveness Block Grant Plan was board approved on December 14, 2021.
- A-G Completion Improvement Grant Estimated award = \$31,781. Deadline for district to develop a plan is on or before April 1, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Pre-K Planning and Implementation Grant Estimated award = \$28,618. Deadline for board approved plan is June 30, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Kitchen Infrastructure and Training Funds Estimated award unknown. Infrastructure base grant up to \$25,000; Training base grant up to \$2,000. A board approved plan and educational partner engagement is not a requirement of this program. MUSD plans on using the infrastructure grant to purchase/replace equipment to support continued safe and healthy meal handling.

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

The additional Concentration Grant Add-on was awarded to districts with an Unduplicated Pupil Percentage (UPP) that is greater than 55%. MUSD's historical UPP has been in low to mid-40% range. At budget adoption, UPP was projected to be 46.6%, and therefore the district is not eligible for the regular Concentration Grant, or the additional add-on resulting from the Budget Act of 2021.

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

MUSD is eligible for one-time federal funds to support the recovery from the COVID-19 pandemic through the American Rescue Plan (ARP) Act. Our estimated award for the Elementary and Secondary School Emergency Relief (ESSER III) fund is \$615,330. The district held two public meetings prior to approval of the ESSER III Expenditure Plan on October 26, 2021.

An Educational Partner engagement meeting, specifically for ESSER III input was held on September 28, 2021, via Zoom. A notice regarding the meeting was sent out to all MUSD families and staff on September 21, with a reminder of September 28. Further discussion and additional input was received at the October 21, 2021 publicly noticed board meeting, held via Zoom.

MUSD's ESSER III Expenditure Plan can be found on our website:

[https://www.mendocinoused.org/files/page/2999/122321\\_MUSD\\_ESSER\\_III\\_Plan.pdf](https://www.mendocinoused.org/files/page/2999/122321_MUSD_ESSER_III_Plan.pdf)

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

Our plan for expending ESSER III funds spans the 4-year eligible period of the 2020-21 school year through the 2023-24 school year. 34% of funds (\$209,339) are planned for Strategies for Continuous and Safe In-Person Learning; the remaining 66% (\$405,991) to Address the Impact of Lost Instructional Time. A bulk of the funding is scheduled for use in 2022-23 and 2023-24, as we utilize other funding sources with shorter use timelines to address the impact of COVID-19 on learning loss.

During the 2020-21 school year we provided additional 1:1 student support to ensure continuous participation in the distance learning program and to help mitigate the impact of learning lost because of the distance learning program (\$24,082).

During the current 2021-22 school year, our focus with ESSER III funds is on maintaining a Safe In-Person Learning environment (~\$47,000). Current-year expenditures support:

- Staff dedicated to ensuring compliance with COVID Safety Plan measures, coordination and implementation of COVID testing, staff vaccinations and subsequent reporting to county public health;
- Maintaining sufficient Personal Protective Equipment (PPE) to safely provide in-person instruction;
- Increased compensation for substitute teachers.

Our strategies for continuous and safe in-person learning have been implemented with success. All necessary PPE has been purchased or we have coordinated with the Mendocino County Office of Education in order to get the necessary PPE and COVID tests to meet the demand. Staff have been repurposed to conduct COVID tests, tracking the results, communicate with our local public health department, and communicate with parents regarding possible exposures. In addition, the increase in substitute pay has resulted in more substitutes being willing and available for duty.

Addressing the impact of lost learning time has proven to be more of a challenge as we have not been able to hire additional aides or an additional RTI teacher at the K-8 School. We will continue to try to fill those positions for 2022-23 and advertising earlier will hopefully help us find candidates. We did, however, hire a dedicated EL teacher as well as a Sunrise Continuation School aide. The EL teacher now provides consistent, weekly services to our EL students. Finally, we are hoping to be able to offer a summer school program during the summer of 2022.

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

Our LCAP is comprised of four goals, with 17 actions. Each action is focused on hiring or maintaining staff to provide consistent and increased instruction and services to students, specifically English Learners, reading and math intervention, strengthening CTE programs and pathways, and support systems for low income families. Our applicable plans were developed to align with the LCAP and our commitment to consistent and increased services to students. Applicable plans include the COVID Safety Plan – Safe Return to In-Person Instruction and Continuity of Services Plan, and the ESSER III Expenditure Plan.

As of this mid-year update, we have utilized 2021-22 fiscal resources to implement 76.5% of the LCAP actions (13 of 17), with an overall completion rate of 41.8%. Challenges in implementing the remaining actions include the inability to hire appropriately qualified staff. 2021 Budget Act resources have also been used to enhance learning supports (1:1 aides, technology, high-speed internet, learning hubs), increase substitute pay to maintain consistent instruction, and to provide a safe and healthy environment for students and staff (PPE, COVID safety implementation, COVID testing coordination and implementation).

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

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

## Introduction

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

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

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

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

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

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

## Instructions

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

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

California Department of Education  
November 2021

# 2021-22 LCFF Budget Overview for Parents (BOP)

## Impact due to Budget Act of 2021

Revenue Item	BOP June Adoption	BOP Budget Act	Difference	Notes
Total LCFF funds	\$ 7,493,576.00	\$ 7,563,556.00	\$ 69,980.00	* Adjustment to Property Tax projections
LCFF supplemental and concentration grants	\$ 354,729.00	\$ 367,768.00	\$ 13,039.00	* Increase of projected UPP to 48.3% from 46.6% at adoption
All other state funds	\$ 778,652.00	\$ 660,810.00	\$ (117,842.00)	** ELO funds recategorized to federal
All local funds	\$ 407,372.00	\$ 388,731.00	\$ (18,641.00)	* Recategorize to state
All federal funds	\$ 399,296.00	\$ 650,929.00	\$ 251,633.00	** ELO funds recategorized from federal; * PY carryover; add REAP
Total projected revenue	\$ 9,078,896.00	\$ 9,264,026.00	\$ 185,130.00	

\* Change from June Adoption NOT due to Budget Act of 2021

\*\* Change from June Adoption due to Budget Act of 2021

# 2021-22 LCAP Mid-Year Update

Goal 1:					
Metric		Baseline		Available Outcome Data	
The four domains of the ELPAC for each EL student		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.		Spreadsheets showing scores from 2020-21 for each student has been created and baseline data has been entered	
Improved participation and proficiency on the ELA and Math SBAC		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.		<b>Participation in the SBAC ELA and Math Test: 89%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 19%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 0%</b>	
Increased English Learner reclassification rate		Zero students were reclassified during the 2020-21 school year		5 students have been reclassified to date in 2021-22	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	\$ 74,708	\$ 52,636	70.5%	Experience placement higher than budgeted.
1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	\$ 40,471	\$ 18,254	45.1%	
Goal 1 Totals		\$ 115,179	\$ 70,891	61.5%	

Goal 2:					
Metric		Baseline		Available Outcome Data	
Socioeconomically disadvantaged pupil chronic absenteeism rate		Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%		<b>Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5%</b>  <b>Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%</b>	
Socioeconomically disadvantaged pupil suspension rate		Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%		<b>Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA</b>  <b>Socioeconomically disadvantaged pupil suspension rate in 2020-21: 0%</b>	
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC		Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48%  Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2019: 34%		<b>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%</b>	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
2.1	Maintain a 1.0 FTE Social Worker	\$ 83,086	\$ 37,549	45.2%	
2.2	Hire a 3.5 hr/day Social Work Aide	\$ 7,141	\$ -	0.0%	Open - hired after reporting period

2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$ 37,354	\$ -	0.0%	Open
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$ 30,353	\$ 13,691	45.1%	
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$ 65,663	\$ 21,064	32.1%	
2.6	Maintain Counseling Services (0.10 FTE)	\$ 10,730	\$ 4,778	44.5%	
2.7	Hire additional Counseling Services (0.3 FTE)	\$ 22,185	\$ 10,704	48.2%	
Goal 2 Totals		\$ 256,512	\$ 87,786	34.2%	

### Goal 3:

Metric	Baseline	Available Outcome Data
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0	<b>0 Teachers mis-assigned in 2021-22</b>
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0	<b>0 Williams Complaints to date in 2021-2022</b>
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%	<b>Facilities continue to be in good repair. Facilities Inspection Tool data is not available yet for the 2021-22 school year</b>

ELA and Math Proficiency on the SBAC	<p>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%)</p> <p>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 55% (CA - 40%)</p>	<p><b>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%)</b></p> <p><b>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%)</b></p>
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A- G requirements in 2018-19: 60%	<p><b>Percentage of 12th graders completing A- G requirements in 2019-20: 62%</b></p> <p><b>Percentage of 12th graders completing A- G requirements in 2020-21: 66%</b></p>
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	<b>Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%</b>
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%	<p><b>Percentage of 12th grade students achieving a score of a 3 or better in 2019-20: 73%</b></p> <p><b>Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%</b></p>
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	<p><b>Percentage of students in the Early Assessment Program for ELA: 43%</b></p> <p><b>Percentage of students in the Early Assessment Program for Math: 28%</b></p>
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	<b>Number of elective classes offered at Mendocino High School in 2020-21: 27</b>

K-8 Writing Assessment		Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2020-21; NA (baseline will be determined in 2021-22)		<b>Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2021-22:</b>  <b>8th Grade: 83%</b> <b>7th Grade: 69%</b> <b>6th Grade: 42%</b>	
Increased opportunities for work- based learning through internships in the community		Number of students participating in work- based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)		<b>Number of students participating in work- based internships in the community in 2021-22: NA</b>	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$ 37,354	\$ -	0.0%	Open
3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$ 30,353	\$ 13,691	45.1%	
3.3	Maintain 3.2 FTE elective teachers at Mendocion High School to offer a broad course	\$ 244,644	\$ 113,888	46.6%	
3.4	Maintain a 0.20 FTE Freshman Seminar Teacher	\$ 17,405	\$ 8,871	51.0%	
3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$ 52,724	\$ 17,235	32.7%	
Goal 3 Totals		\$ 382,480	\$ 153,684	40.2%	

**Goal 4:**

<b>Metric</b>	<b>Baseline</b>	<b>Available Outcome Data</b>
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey:NA (will determine baseline in 2021-22)	NA
School attendance rates	MUSD Attendance Rate in 2018-19: NA	<b>MUSD Attendance Rate in 2018-19: NA</b> <b>MUSD Attendance Rate in 2019-20: NA</b> <b>MUSD Attendance Rate in 2020-21: NA</b>
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	<b>MUSD Chronic Absenteeism Rate in 2019-20: Not Reported</b> <b>MUSD Chronic Absenteeism Rate in 2020-21: 18.2%</b>
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018- 19: 0%	<b>MUSD Middle School Dropout Rate in 2019-20: 0%</b> <b>MUSD Middle School Dropout Rate in 2020-21: 0%</b>
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	<b>MHS Dropout Rate in 2019-20: NA</b> <b>MHS Dropout Rate in 2020-21: NA</b>
High School Graduation Rate	MHS Graduation Rate in 2018-19:88.4%	<b>MHS Graduation Rate in 2019-20: 97%</b> <b>MHS Graduation Rate in 2020-21: 98%</b>

Pupil Suspension Rates		K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%		K-8 Suspension Rate in 2019-20: 3.7% MHS Suspension Rate in 2019-20: 6.5% K-8 Suspension Rate in 2020-21: 0% MHS Suspension Rate in 2020-21: 0%	
Pupil Expulsion Rates		MUSD Expulsion Rate in 2018-19: 0%		MUSD Expulsion Rate in 2019-20: 0% MUSD Expulsion Rate in 2020-21: 0%	
Student Safety and School Connectedness		CHKS Results in 2021-22 will serve as the baseline		NA	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
4.1	Maintain Counseling Services (0.40 FTE)	\$ 42,921	\$ 19,111	44.5%	
4.2	Hire additional Counseling Services (0.3 FTE)	\$ 22,185	\$ 10,704	48.2%	
4.3	Contract with the Mendocino Youth Project for 1 day/week	\$ -	\$ -	0.0%	
Goal 4 Totals		\$ 65,106	\$ 29,815	45.8%	
	Total Expenditures All Goals	\$ 819,277	\$ 342,176	41.8%	

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Mendocino Unified School District

CDS Code: 23655810000000

School Year: 2022-23

LEA contact information:

Jason J. Morse

Superintendent

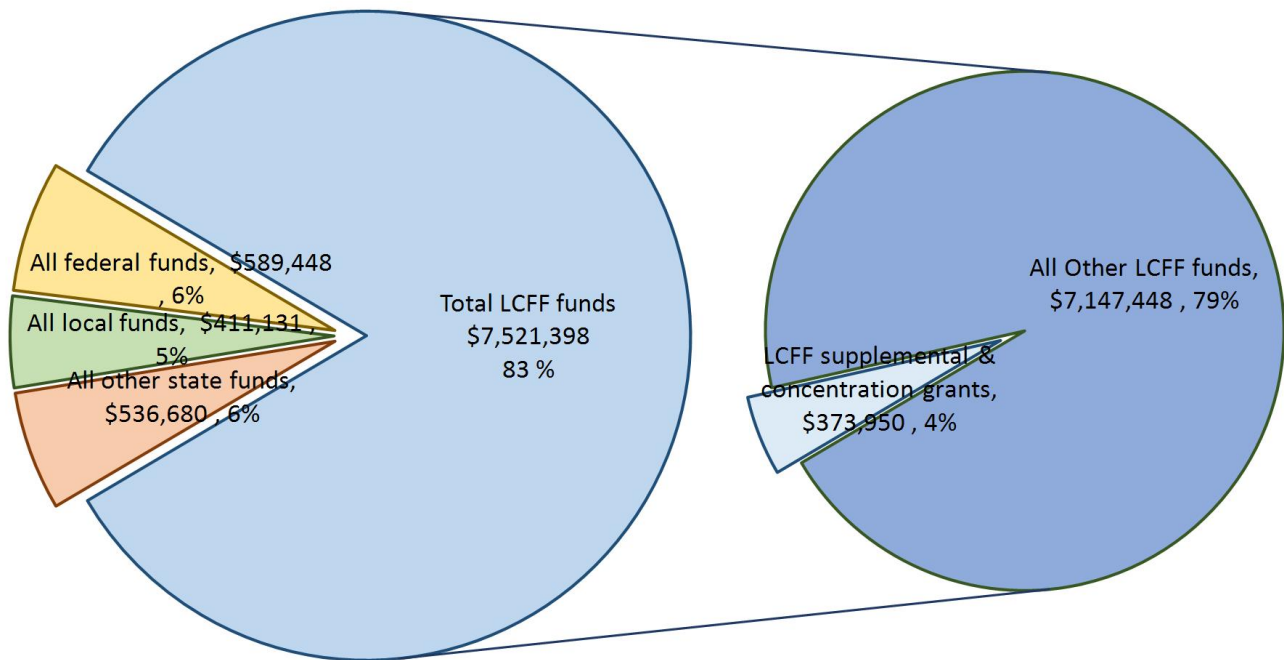
[jmorse@mcn.org](mailto:jmorse@mcn.org)

(707) 937-5868

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

## Budget Overview for the 2022-23 School Year

### Projected Revenue by Fund Source



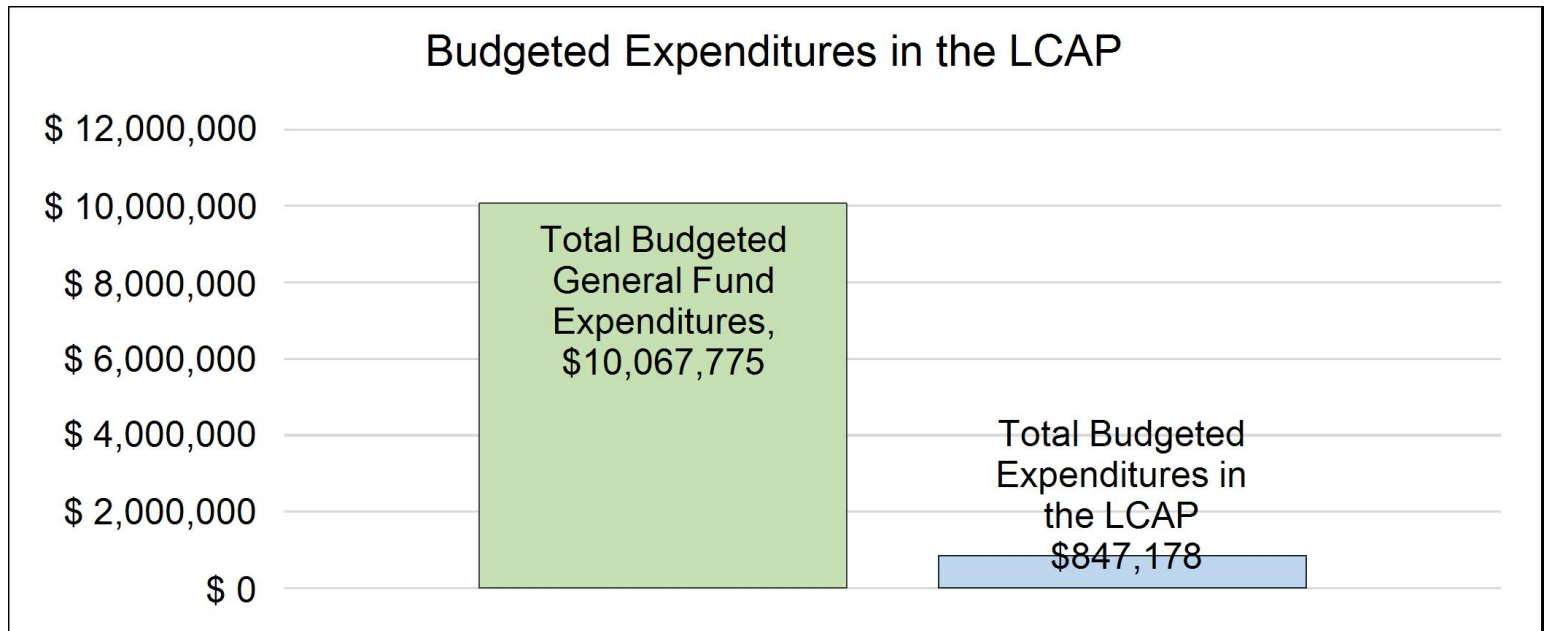
This chart shows the total general purpose revenue Mendocino Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Mendocino Unified School District is \$9,058,657, of which \$7,521,398 is Local Control Funding Formula (LCFF), \$536,680 is other state

funds, \$411,131 is local funds, and \$589,448 is federal funds. Of the \$7,521,398 in LCFF Funds, \$373,950 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Mendocino Unified School District plans to spend \$10,067,775 for the 2022-23 school year. Of that amount, \$847,178 is tied to actions/services in the LCAP and \$9,220,597 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

All other expenditures necessary to operate a school district, including teachers, paraprofessionals, administrators, transportation and maintenance personnel, business office staff and technology support. Operational expenses such as utilities, grounds keeping, housekeeping, vehicle maintenance and fuel, and facility maintenance are budgeted in the General Fund. The General Fund also supports the Cafeteria and Preschool programs, by absorbing costs not covered by state and federal funding.

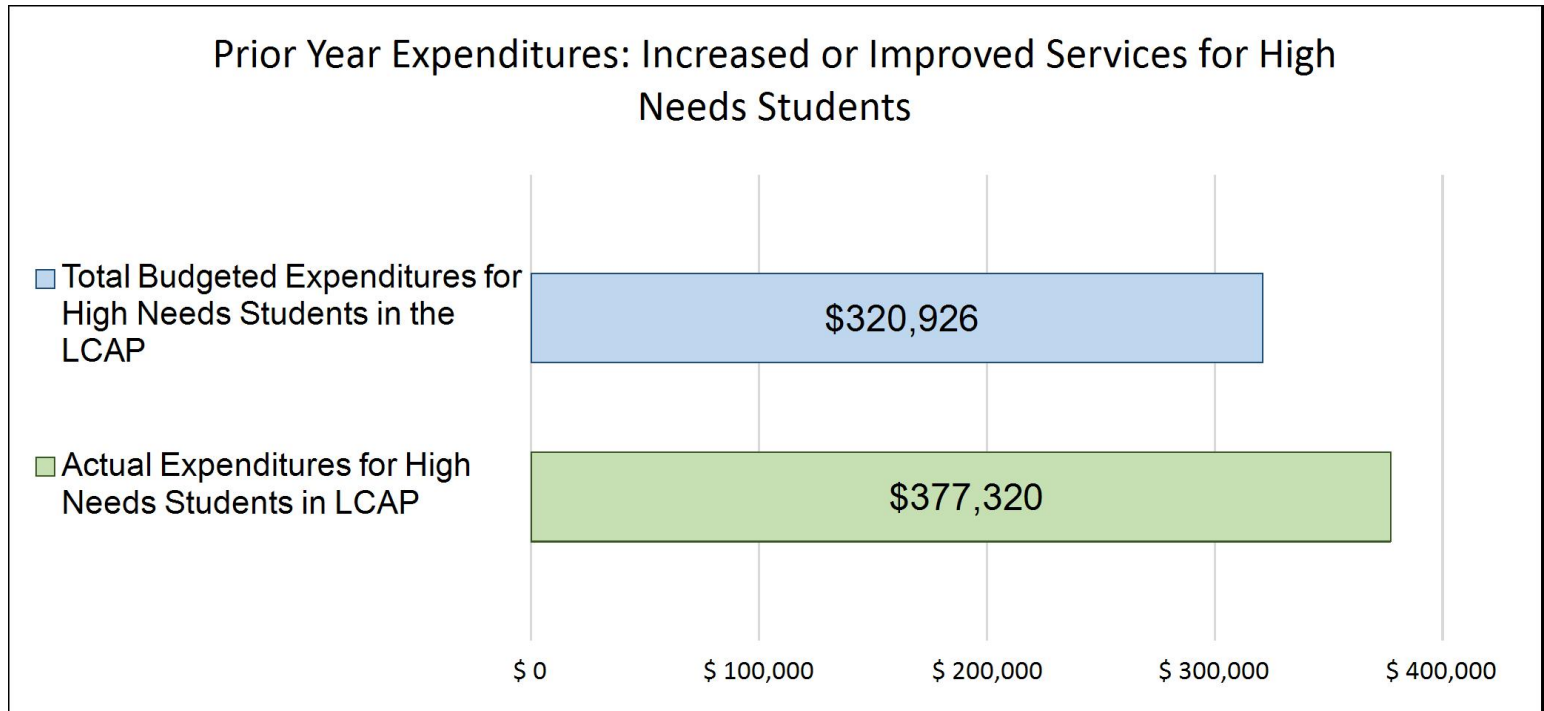
## Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Mendocino Unified School District is projecting it will receive \$373,950 based on the enrollment of foster youth, English learner, and low-income students. Mendocino Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Mendocino Unified School District plans to spend \$415,685 towards meeting this requirement, as described in the LCAP.



## LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2021-22, Mendocino Unified School District's LCAP budgeted \$320,926 for planned actions to increase or improve services for high needs students. Mendocino Unified School District actually spent \$377,320 for actions to increase or improve services for high needs students in 2021-22.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason Morse Superintendent	jmorse@mcn.org (707) 937-5868

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

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

Any new or additional funding provided to MUSD through the Budget Act of 2021 did not impact the 2021-22 Local Control and Accountability Plan (LCAP). The district made no changes to the 2021-22 LCAP as a result of the Budget Act of 2021. MUSD’s 2021-22 LCAP is posted to the district website: <https://www.mendocinoused.org/>

Program awards included in the Budget Act of 2021 and not included in the adopted budget:

- Educator Effectiveness Block Grant Estimated award = \$218,871. Educational partner engagement meetings were held in-person with the school staff on NOVEMBER 3rd, and December 1st, 2021; as well as at the publicly noticed finance committee meeting, held via Zoom on November 15, 2021, and the November 18, 2021 publicly noticed board meeting, held via Zoom. Educator Effectiveness Block Grant Plan was board approved on December 14, 2021.
- A-G Completion Improvement Grant Estimated award = \$31,781. Deadline for district to develop a plan is on or before April 1, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Pre-K Planning and Implementation Grant Estimated award = \$28,618. Deadline for board approved plan is June 30, 2022. As part of the plan development, MUSD will hold educational partner engagement public meetings, either in-person, by Zoom, or both.
- Kitchen Infrastructure and Training Funds Estimated award unknown. Infrastructure base grant up to \$25,000; Training base grant up to \$2,000. A board approved plan and educational partner engagement is not a requirement of this program. MUSD plans on using the infrastructure grant to purchase/replace equipment to support continued safe and healthy meal handling.

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

The additional Concentration Grant Add-on was awarded to districts with an Unduplicated Pupil Percentage (UPP) that is greater than 55%. MUSD's historical UPP has been in low to mid-40% range. At budget adoption, UPP was projected to be 46.6%, and therefore the district is not eligible for the regular Concentration Grant, or the additional add-on resulting from the Budget Act of 2021.

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

MUSD is eligible for one-time federal funds to support the recovery from the COVID-19 pandemic through the American Rescue Plan (ARP) Act. Our estimated award for the Elementary and Secondary School Emergency Relief (ESSER III) fund is \$615,330. The district held two public meetings prior to approval of the ESSER III Expenditure Plan on October 26, 2021.

An Educational Partner engagement meeting, specifically for ESSER III input was held on September 28, 2021, via Zoom. A notice regarding the meeting was sent out to all MUSD families and staff on September 21, with a reminder of September 28. Further discussion and additional input was received at the October 21, 2021 publicly noticed board meeting, held via Zoom.

MUSD's ESSER III Expenditure Plan can be found on our website:

[https://www.mendocinoused.org/files/page/2999/122321\\_MUSD\\_ESSER\\_III\\_Plan.pdf](https://www.mendocinoused.org/files/page/2999/122321_MUSD_ESSER_III_Plan.pdf)

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

Our plan for expending ESSER III funds spans the 4-year eligible period of the 2020-21 school year through the 2023-24 school year. 34% of funds (\$209,339) are planned for Strategies for Continuous and Safe In-Person Learning; the remaining 66% (\$405,991) to Address the

Impact of Lost Instructional Time. A bulk of the funding is scheduled for use in 2022-23 and 2023-24, as we utilize other funding sources with shorter use timelines to address the impact of COVID-19 on learning loss.

During the 2020-21 school year we provided additional 1:1 student support to ensure continuous participation in the distance learning program and to help mitigate the impact of learning lost because of the distance learning program (\$24,082).

During the current 2021-22 school year, our focus with ESSER III funds is on maintaining a Safe In-Person Learning environment (~\$47,000). Current-year expenditures support:

- Staff dedicated to ensuring compliance with COVID Safety Plan measures, coordination and implementation of COVID testing, staff vaccinations and subsequent reporting to county public health;
- Maintaining sufficient Personal Protective Equipment (PPE) to safely provide in-person instruction;
- Increased compensation for substitute teachers.

Our strategies for continuous and safe in-person learning have been implemented with success. All necessary PPE has been purchased or we have coordinated with the Mendocino County Office of Education in order to get the necessary PPE and COVID tests to meet the demand. Staff have been repurposed to conduct COVID tests, tracking the results, communicate with our local public health department, and communicate with parents regarding possible exposures. In addition, the increase in substitute pay has resulted in more substitutes being willing and available for duty.

Addressing the impact of lost learning time has proven to be more of a challenge as we have not been able to hire additional aides or an additional RTI teacher at the K-8 School. We will continue to try to fill those positions for 2022-23 and advertising earlier will hopefully help us find candidates. We did, however, hire a dedicated EL teacher as well as a Sunrise Continuation School aide. The EL teacher now provides consistent, weekly services to our EL students. Finally, we are hoping to be able to offer a summer school program during the summer of 2022.

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

Our LCAP is comprised of four goals, with 17 actions. Each action is focused on hiring or maintaining staff to provide consistent and increased instruction and services to students, specifically English Learners, reading and math intervention, strengthening CTE programs and pathways, and support systems for low income families. Our applicable plans were developed to align with the LCAP and our commitment to

consistent and increased services to students. Applicable plans include the COVID Safety Plan – Safe Return to In-Person Instruction and Continuity of Services Plan, and the ESSER III Expenditure Plan.

As of this mid-year update, we have utilized 2021-22 fiscal resources to implement 76.5% of the LCAP actions (13 of 17), with an overall completion rate of 41.8%. Challenges in implementing the remaining actions include the inability to hire appropriately qualified staff. 2021 Budget Act resources have also been used to enhance learning supports (1:1 aides, technology, high-speed internet, learning hubs), increase substitute pay to maintain consistent instruction, and to provide a safe and healthy environment for students and staff (PPE, COVID safety implementation, COVID testing coordination and implementation).

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

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

## Introduction

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

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

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

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

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

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

## Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

California Department of Education  
November 2021

# 2021-22 LCFF Budget Overview for Parents (BOP)

## Impact due to Budget Act of 2021

Revenue Item	BOP June Adoption	BOP Budget Act	Difference	Notes
Total LCFF funds	\$ 7,493,576.00	\$ 7,563,556.00	\$ 69,980.00	* Adjustment to Property Tax projections
LCFF supplemental and concentration grants	\$ 354,729.00	\$ 367,768.00	\$ 13,039.00	* Increase of projected UPP to 48.3% from 46.6% at adoption
All other state funds	\$ 778,652.00	\$ 660,810.00	\$ (117,842.00)	** ELO funds recategorized to federal
All local funds	\$ 407,372.00	\$ 388,731.00	\$ (18,641.00)	* Recategorize to state
All federal funds	\$ 399,296.00	\$ 650,929.00	\$ 251,633.00	** ELO funds recategorized from federal; * PY carryover; add REAP
Total projected revenue	\$ 9,078,896.00	\$ 9,264,026.00	\$ 185,130.00	

\* Change from June Adoption NOT due to Budget Act of 2021

\*\* Change from June Adoption due to Budget Act of 2021

# 2021-22 LCAP Mid-Year Update

Goal 1:					
Metric		Baseline		Available Outcome Data	
The four domains of the ELPAC for each EL student		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.		Spreadsheets showing scores from 2020-21 for each student has been created and baseline data has been entered	
Improved participation and proficiency on the ELA and Math SBAC		A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.		<b>Participation in the SBAC ELA and Math Test: 89%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 19%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 0%</b>	
Increased English Learner reclassification rate		Zero students were reclassified during the 2020-21 school year		5 students have been reclassified to date in 2021-22	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	\$ 74,708	\$ 52,636	70.5%	Experience placement higher than budgeted.
1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	\$ 40,471	\$ 18,254	45.1%	
Goal 1 Totals		\$ 115,179	\$ 70,891	61.5%	

Goal 2:					
Metric		Baseline		Available Outcome Data	
Socioeconomically disadvantaged pupil chronic absenteeism rate		Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%		<b>Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5%</b>  <b>Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%</b>	
Socioeconomically disadvantaged pupil suspension rate		Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%		<b>Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA</b>  <b>Socioeconomically disadvantaged pupil suspension rate in 2020-21: 0%</b>	
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC		Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48%  Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2019: 34%		<b>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%</b>  <b>Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%</b>	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
2.1	Maintain a 1.0 FTE Social Worker	\$ 83,086	\$ 37,549	45.2%	
2.2	Hire a 3.5 hr/day Social Work Aide	\$ 7,141	\$ -	0.0%	Open - hired after reporting period

2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$ 37,354	\$ -	0.0%	Open
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$ 30,353	\$ 13,691	45.1%	
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$ 65,663	\$ 21,064	32.1%	
2.6	Maintain Counseling Services (0.10 FTE)	\$ 10,730	\$ 4,778	44.5%	
2.7	Hire additional Counseling Services (0.3 FTE)	\$ 22,185	\$ 10,704	48.2%	
Goal 2 Totals		\$ 256,512	\$ 87,786	34.2%	

### Goal 3:

Metric	Baseline	Available Outcome Data
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0	<b>0 Teachers mis-assigned in 2021-22</b>
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0	<b>0 Williams Complaints to date in 2021-2022</b>
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%	<b>Facilities continue to be in good repair. Facilities Inspection Tool data is not available yet for the 2021-22 school year</b>

ELA and Math Proficiency on the SBAC	<p>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%)</p> <p>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 55% (CA - 40%)</p>	<p><b>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%)</b></p> <p><b>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%)</b></p>
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A- G requirements in 2018-19: 60%	<p><b>Percentage of 12th graders completing A- G requirements in 2019-20: 62%</b></p> <p><b>Percentage of 12th graders completing A- G requirements in 2020-21: 66%</b></p>
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	<b>Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%</b>
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%	<p><b>Percentage of 12th grade students achieving a score of a 3 or better in 2019-20: 73%</b></p> <p><b>Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%</b></p>
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	<p><b>Percentage of students in the Early Assessment Program for ELA: 43%</b></p> <p><b>Percentage of students in the Early Assessment Program for Math: 28%</b></p>
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	<b>Number of elective classes offered at Mendocino High School in 2020-21: 27</b>

K-8 Writing Assessment		Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2020-21; NA (baseline will be determined in 2021-22)		<b>Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2021-22:</b>  <b>8th Grade: 83%</b> <b>7th Grade: 69%</b> <b>6th Grade: 42%</b>	
Increased opportunities for work- based learning through internships in the community		Number of students participating in work- based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)		<b>Number of students participating in work- based internships in the community in 2021-22: NA</b>	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.5 FTE)	\$ 37,354	\$ -	0.0%	Open
3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$ 30,353	\$ 13,691	45.1%	
3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course	\$ 244,644	\$ 113,888	46.6%	
3.4	Maintain a 0.20 FTE Freshman Seminar Teacher	\$ 17,405	\$ 8,871	51.0%	
3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$ 52,724	\$ 17,235	32.7%	
Goal 3 Totals		\$ 382,480	\$ 153,684	40.2%	

**Goal 4:**

<b>Metric</b>	<b>Baseline</b>	<b>Available Outcome Data</b>
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey:NA (will determine baseline in 2021-22)	NA
School attendance rates	MUSD Attendance Rate in 2018-19: NA	<b>MUSD Attendance Rate in 2018-19: NA</b> <b>MUSD Attendance Rate in 2019-20: NA</b> <b>MUSD Attendance Rate in 2020-21: NA</b>
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	<b>MUSD Chronic Absenteeism Rate in 2019-20: Not Reported</b> <b>MUSD Chronic Absenteeism Rate in 2020-21: 18.2%</b>
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018- 19: 0%	<b>MUSD Middle School Dropout Rate in 2019-20: 0%</b> <b>MUSD Middle School Dropout Rate in 2020-21: 0%</b>
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	<b>MHS Dropout Rate in 2019-20: NA</b> <b>MHS Dropout Rate in 2020-21: NA</b>
High School Graduation Rate	MHS Graduation Rate in 2018-19:88.4%	<b>MHS Graduation Rate in 2019-20: 97%</b> <b>MHS Graduation Rate in 2020-21: 98%</b>

Pupil Suspension Rates		K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%		K-8 Suspension Rate in 2019-20: 3.7% MHS Suspension Rate in 2019-20: 6.5% K-8 Suspension Rate in 2020-21: 0% MHS Suspension Rate in 2020-21: 0%	
Pupil Expulsion Rates		MUSD Expulsion Rate in 2018-19: 0%		MUSD Expulsion Rate in 2019-20: 0% MUSD Expulsion Rate in 2020-21: 0%	
Student Safety and School Connectedness		CHKS Results in 2021-22 will serve as the baseline		NA	
Action #	Action Title	Budgeted Expenditures	Expenditures to Date	Percent Implemented	Notes
4.1	Maintain Counseling Services (0.40 FTE)	\$ 42,921	\$ 19,111	44.5%	
4.2	Hire additional Counseling Services (0.3 FTE)	\$ 22,185	\$ 10,704	48.2%	
4.3	Contract with the Mendocino Youth Project for 1 day/week	\$ -	\$ -	0.0%	
Goal 4 Totals		\$ 65,106	\$ 29,815	45.8%	
	Total Expenditures All Goals	\$ 819,277	\$ 342,176	41.8%	

# Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorse@mcn.org (707) 937-5868

## Plan Summary [2022-23]

### General Information

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

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 112 employees and 8 schools. There is one traditional high school, one alternative independent study school, one continuation high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 450 students. Of the 450 students, 48% are classified as low income and 5% are English Learners. Student ethnicity is represented in MUSD as follows: 73% white, 19% Hispanic, 2% Asian, 1% American Indian, 1% Black, 3% Multi-Ethnic, and 1% other/unknown. The unduplicated pupil count is 217, or 48%. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

### Reflections: Successes

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

A look at the data from the 2019 California School Dashboard doesn't exactly indicate many successes in terms of where we would like to be in the measured areas. Many indicators point to the yellow in the meter, but when you dig a little deeper, our high school math and English Language Arts scores were a point of success. In addition, although it declined slightly, our graduation rate remains high. Our CTE classes and pathways continue to strengthen as participation was at it's highest point in the last 5 years. Locally, our Family Resource Center continues to be utilized by all students and families, but with our low income families in particular.

# Reflections: Identified Need

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

According to the dashboard, there are a few indicators that need significant improvement for socioeconomically disadvantaged students and those with disabilities including chronic absenteeism, performance on the SBAC for math and English Language Arts and suspensions. In addition, the suspension rate for Hispanic students needs improvement. A District-wide Chronic Absenteeism Task Force was created in 2018-19 to strategize and to support families in getting to school. We hired additional instructional aides, tutors, and intervention teachers to assist with reading and math. Finally, we hired a dedicated EL teacher and ELPAC Coordinator to better serve our EL families.

# LCAP Highlights

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

The main highlight of the LCAP is the commitment to provide more consistent, and better services for our English Learners. For years, the services and ELPAC coordination for our EL students has been splintered and has changed hands as our staffing needs change from year to year. We hired a dedicated EL teacher and coordinator to provide services and to collaborate with other classroom teachers. In addition to increasing our reclassification rate, we will closely measure student progress on an individual basis. Another highlight in the LCAP is a doubling down on our reading and math intervention efforts as we cope with learning loss due to covid. Our CTE programs and pathways continue to grow in popularity and we will be strengthening our CTE offerings in this LCAP. Finally, we are continuing and expanding our efforts to support or low income families through our counseling program and Family Resource Center.

# Comprehensive Support and Improvement

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

## *Schools Identified*

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

NA

## *Support for Identified Schools*

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

NA

**Monitoring and Evaluating Effectiveness**

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

NA

# Engaging Educational Partners

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

Stakeholders were engaged at various meetings during the spring. Staff meetings were held on May 4th and May 11th. Parents and community members met on May 16th. Notices regarding the parent meetings were sent in school newsletters and via parent listserves.

A summary of the feedback provided by specific educational partners.

There was minimal feedback at the staff meetings regarding the goals progress and proposed actions and services for 2022-23. At the parent meeting, an idea was raised about adding a qualitative survey/needs assessment for EL students. Also, in an effort to give students more of a voice, ideas such as lunch with the principals or superintendent to better engage students with administration were discussed.

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

The addition of a qualitative survey of EL student needs will be added to goal one for the 2022-23 school year

# Goals and Actions

## Goal

Goal #	Description
1	Every English Learner will show annual improvement in each domain of the English Language Proficiency Assessments for California (ELPAC). The four domains are listening speaking, reading, and writing. (CA state priorities 2,4)

An explanation of why the LEA has developed this goal.

The number of English Learners in the school district continues to increase with each year. We are small enough, however, to track and measure all of the four domains for each student on the ELPAC. For the past few years we have lacked a consistent EL teacher and English Language Proficiency Assessments for California (ELPAC) Coordinator.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The four domains of the ELPAC for each EL student	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.	Spreadsheet showing scores from 2020-21 for each student has been created and baseline data has been entered			
Improved participation and proficiency on the ELA and Math SBAC	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.	Participation in the SBAC ELA and Math Test: 89%  Percentage of EL students meeting the standard in ELA on the SBAC in 2021: 19%  Percentage of EL students meeting the			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		standard in math on the SBAC in 2021: 0%			
Increased English Learner reclassification rate	Zero students were reclassified during the 2020-21 school year	5 students have been reclassified to date in 2021-22			
Qualitative survey/needs assessment for each student	Survey will be given during the 2022-23 school year	Survey will be given during the 2022-23 school year			

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Hire a dedicated EL teacher and ELPAC Coordinator	EL Teacher will provide direct instruction and services to all EL students. As the ELPAC Coordinator, they will coordinate and administer the ELPAC tests and determine if reclassification is appropriate.	\$124,670.00	Yes
1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	EL Teacher will provide direct instruction and services to all EL students.	\$43,273.00	Yes

## Goal Analysis [2021-22]

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

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

There were no substantive differences in the planned actions and implementation

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

The experience of the ELPAC Coordinator hired was more than what was budgeted and therefore the expenditures are higher

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

Having a dedicated EL teacher and ELPAC coordinator has allowed us to provide consist, individualized EL support. We now have clear data for each student and will be able to tailor interventions to best meet individual needs. After a couple of years with zero reclassified students, we were able to reclassify five students with at least four others nearing that standard.

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

We do not plan on making any changes for the 2022-23 school year.

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

# Goals and Actions

## Goal

Goal #	Description
2	Improved student outcomes for socioeconomically disadvantaged students (CA state priorities 4,5,6)

An explanation of why the LEA has developed this goal.

According to the California School Dashboard for MUSD, socioeconomically disadvantaged students need improvement in ELA and Math proficiency on the SBAC, chronic absenteeism, and suspension rate.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil chronic absenteeism rate	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2019-20: 23.5% Socioeconomically disadvantaged pupil chronic absenteeism rate in 2020-21: 22.2%			
Socioeconomically disadvantaged pupil suspension rate	Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%	Socioeconomically disadvantaged pupil suspension rate in 2019-20: NA Socioeconomically disadvantaged pupil suspension rate in 2020-21: 0%			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC	<p>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48%</p> <p>Percentage of socioeconomically disadvantaged students meeting the standard in math on the SBAC in 2019: 34%</p>	<p>Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2021: 45%</p> <p>Percentage of socioeconomically disadvantaged students meeting the standard in Math on the SBAC in 2021: 25%</p>			

## Actions

Action #	Title	Description	Total Funds	Contributing
<b>2.1</b>	Maintain a 1.0 FTE Social Worker	The Social worker provides outreach to socioeconomically disadvantaged students and families to insure the best opportunity for engagement and parent involvement.. They provide translation and resources such as weekly food boxes, laundry services, counseling, and connections to community resources.	\$89,742.00	Yes
<b>2.2</b>	Hire a 3.5 hr/day Social Work Aide	The social work aide will assist the social worker in the Family Resource Center to improve engagement, communication, and parent involvement.	\$7,200.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$39,222.00	Yes
2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$32,455.00	Yes
2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	\$86,837.00	Yes
2.6	Maintain Counseling Services (0.10 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	\$10,576.00	Yes
2.7	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	\$25,823.00	Yes

## Goal Analysis [2021-22]

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

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

We were not able to hire the additional response to intervention (RTI) teacher at the K-8 School.

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

Expenditures were lower because we were not able to hire the RTI position at the K-8 School and a few of the instructional aide positions were not filled until mid-year.

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

Despite not hiring an additional RTI position at the K-8 School, we were able to modify the class schedule to offer a "flex" period where students received targeted intervention and support. In addition, when we were able to hire instructional aides, they reduced the staff to student ratio to provide more individualized attention.

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

We will continue to advertise and make attempts to hire the RTI position at the K-8 School. All other actions as described in this goal will continue for the 2022-23 school year.

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

# Goals and Actions

## Goal

Goal #	Description
3	Improved student outcomes (CA state priorities 1, 4, 7,8)

An explanation of why the LEA has developed this goal.

We are always prioritizing basic services for all students, pupil achievement, course access, and other pupil outcomes

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0	0 teachers mis-assigned in 2021-22			
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0	0 Williams complaints in 2021-22			
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%	All facilities continue to be in exemplary or good repair for the 2021-22 school year except for Mendocino High School (overall condition is fair) where a modernization project is underway.			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
ELA and Math Proficiency on the SBAC	<p>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%)</p> <p>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 45% (CA - 40%)</p>	<p>Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2021: 47% (CA - 49%)</p> <p>Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2021: 28% (CA - 34%)</p>			
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A-G requirements in 2018-19: 60%	<p>Percentage of 12th graders completing A-G requirements in 2019-20: 62%</p> <p>Percentage of 12th graders completing A-G requirements in 2020-21: 66%</p>			
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%	Percentage of 12th grade students completing a CTE pathway in 2020-21: 54%			
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%	Percentage of 12th grade students achieving a score of a 3 or better in 2019-20: 73%			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Percentage of 12th grade students achieving a score of a 3 or better in 2020-21: 70%			
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA	Percentage of students in the Early Assessment Program for ELA in 2020-21: 43% Percentage of students in the Early assessment Program for math in 2020-21: 28%			
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27	Number of elective classes offered at Mendocino High School in 2021-22: 19 (this has been more accurately calculated to exclude all Spanish and PE courses)			
K-8 Writing Assessment	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 writing assessments in 2020-2021: NA (baseline will be determined in 2021-22)	Percentage of 6th-8th grade students achieving a 3 or 4 on one of the K-8 Writing assessments in 2021-22: 6th grade: 42% 7th grade: 69% 8th grade: 83%			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Increased opportunities for work-based learning through internships in the community	Number of students participating in work-based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)	Number of students participating in work-based internships in the community in 2021-22: 31			

## Actions

Action #	Title	Description	Total Funds	Contributing
<b>3.1</b>	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$39,222.00	No
<b>3.2</b>	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$32,455.00	No
<b>3.3</b>	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	The elective teachers will teach the course that contribute to all students receiving a broad course of study as well as increased CTE participation and pathway completion.	\$193,924.00	No
<b>3.4</b>	Maintain a 0.2 FTE Freshman Seminar Teacher	The freshman seminar teacher will provide goal setting, career options, and and a roadmap of how to achieve those goals.	\$19,207.00	No
<b>3.5</b>	Hire additional Instructional Aides at Mendocino High School, Sunrise High	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	\$34,846.00	No

Action #	Title	Description	Total Funds	Contributing
	School, and Mendocino K-8 School			

## Goal Analysis [2021-22]

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

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

We were not able to hire the additional response to intervention (RTI) teacher at Mendocino K-8 School. All other actions were implemented.

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

Expenditures were lower for action one because we were not able to hire the RTI teacher. Expenditures were higher for the rest of the goal because salary and benefits were higher than budgeted.

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

The number of elective opportunities remains high for all students as well as our number of 12th graders completing A-G requirements and/or a CTE Pathway.

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

The number of students in the Sunrise High School program does not justify the additional instructional aide so that position will be reassigned.

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

# Goals and Actions

## Goal

Goal #	Description
4	Improve school climate and student family engagement (CA state priorities 3,5,6)

An explanation of why the LEA has developed this goal.

Optimal learning will not be possible without proper mental health supports and a positive school climate

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey:NA (will determine baseline in 2021-22)	Parent Survey Results: TBD			
School attendance rates	MUSD Attendance Rate in 2018-19: NA	MUSD Attendance Rate in 2019-20: NA MUSD Attendance Rate in 2020-21: NA			
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%	MUSD Chronic Absenteeism rate in 2019-20: NA MUSD Chronic Absenteeism rate in 2020-21: 18.2%			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018-19: 0%	MUSD Middle School Dropout Rate in 2019-20: 0% MUSD Middle School Dropout Rate in 2020-21: 0%			
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%	MHS Dropout Rate in 2019-20: NA MHS Dropout Rate in 2020-21: NA			
High School Graduation Rate	MHS Graduation Rate in 2018-19: 88.4%	MHS Graduation Rate in 2019-20: 97% MHS Graduation Rate in 2020-21: 98%			
Pupil Suspension Rates	K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%	K-8 Suspension Rate in 2019-20: 3.7% MHS Suspension Rate in 2019-20: 6.5% K-8 Suspension Rate in 2020-21: 0% MHS Suspension Rate in 2020-21: 0%			
Pupil Expulsion Rates	MUSD Expulsion Rate in 2018-19: 0%	MUSD Expulsion Rate in 2019-20: 0% MUSd Expulsion Rate in 2020-21: 0%			

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student Safety and School Connectedness	California Healthy Kids Survey (CHKS) Results in 2021-22 will serve as the baseline	CHKS will be given in 2022-23			

## Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Maintain Counseling Services (0.40 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	\$42,304.00	No
4.2	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	\$25,422.00	Yes
4.3	Contract with the Mendocino Youth Project for 1 day/week	MCYP worker will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.		No

## Goal Analysis [2021-22]

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

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

There were no substantive differences in the planned actions and services

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

There were no material differences in budgeted and actual expenditures

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

Chronic absenteeism rates continue to be high, but likely that is due to covid. Struggling students and families are engaged with school staff via counseling staff, family engagement teams, and our social worker and aide. Graduation rates remain high and suspension rates are decreasing.

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

There are no changes planned for 2022-23.

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

# Goals and Actions

## Goal

Goal #	Description
5	

An explanation of why the LEA has developed this goal.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

## Actions

Action #	Title	Description	Total Funds	Contributing

## Goal Analysis [2021-22]

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

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

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

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

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

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$373,950	NA

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
9.69%	0.00%	\$0.00	9.69%

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

## Required Descriptions

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

We are increasing our academic and behavioral intervention services to meet the needs of all students. EL and socioeconomically disadvantaged students were considered first and increasing response to intervention (RTI) services will directly impact those students to reduce suspension rates and increase standardized test scores. In addition, increased RTI services will help to address learning gaps caused by distance learning in 2020. Maintaining elective opportunities and increasing instructional and integrative aides will reduce the staff to student ratio and allow all students to access a broad course of study.

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

We have acknowledged that our services for English Learners has been inconsistent in recent years in terms of program and personnel. The EL teaching position and ELPAC Coordinator positions have been offered as stipends or have been included as a part of a teaching position. Going forward, we have hired a dedicated certificated teacher to teach and coordinate EL services and testing. Having a dedicated EL teacher will help MUSD reach our goal of EL students improving their reading, writing, speaking, and listening skills as well as our

reclassification rate. A review of data indicated that we needed to improve outcomes for socioeconomically disadvantaged students. In particular, MUSD would like to reduce the chronic absenteeism rate as well as the suspension rate. We are maintaining and increasing personnel in our social work and counseling programs to increase communication and connection of services to families in need.

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

NA

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:9	0
Staff-to-student ratio of certificated staff providing direct services to students	1:13	0

## 2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$415,685.00	\$164,257.00	\$243,197.00	\$24,039.00	\$847,178.00	\$847,178.00	

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	English Learners	\$62,335.00	\$62,335.00			\$124,670.00
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	English Learners	\$43,273.00				\$43,273.00
2	2.1	Maintain a 1.0 FTE Social Worker	English Learners Foster Youth Low Income	\$89,742.00				\$89,742.00
2	2.2	Hire a 3.5 hr/day Social Work Aide	English Learners Foster Youth Low Income		\$7,200.00			\$7,200.00
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	English Learners Foster Youth Low Income	\$39,222.00				\$39,222.00
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	English Learners Foster Youth Low Income	\$32,455.00				\$32,455.00
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	English Learners Foster Youth Low Income	\$86,837.00				\$86,837.00
2	2.6	Maintain Counseling Services (0.10 FTE)	English Learners Foster Youth Low Income	\$10,576.00				\$10,576.00
2	2.7	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	\$25,823.00				\$25,823.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	All		\$39,222.00			\$39,222.00
3	3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	All			\$32,455.00		\$32,455.00
3	3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	All		\$44,693.00	\$149,231.00		\$193,924.00
3	3.4	Maintain a 0.2 FTE Freshman Seminar Teacher	All			\$19,207.00		\$19,207.00
3	3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	All		\$10,807.00		\$24,039.00	\$34,846.00
4	4.1	Maintain Counseling Services (0.40 FTE)	Students with Disabilities			\$42,304.00		\$42,304.00
4	4.2	Hire additional counseling services (0.3 FTE)	English Learners Foster Youth Low Income	\$25,422.00				\$25,422.00
4	4.3	Contract with the Mendocino Youth Project for 1 day/week	All					

## 2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$3,859,936	\$373,950	9.69%	0.00%	9.69%	\$415,685.00	0.00%	10.77 %	<b>Total:</b>	\$415,685.00
								<b>LEA-wide Total:</b>	\$36,399.00
								<b>Limited Total:</b>	\$220,772.00
								<b>Schoolwide Total:</b>	\$158,514.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$62,335.00	
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Mendocino K-8 School Comptche School Albion School  TK-8	\$43,273.00	
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	\$89,742.00	
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools		
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 School	\$39,222.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
						Albion School Comptche School		
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 Albion School Comptche School	\$32,455.00	
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High School Mendocino K-8 School Sunrise High School	\$86,837.00	
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,576.00	
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$25,823.00	
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	\$25,422.00	

## 2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$819,277.00	\$731,697.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	\$74,708.00	115,799
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	\$40,471.00	40,159
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	\$83,086.00	82,607
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	\$7,141.00	2,342
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	\$37,354.00	0
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	\$30,353.00	50,199
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	\$65,663.00	87,732
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	\$10,730.00	10,122
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	\$22,185.00	23,130

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	No	\$37,354.00	0
3	3.2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	No	\$30,353.00	10,040
3	3.3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	No	\$244,644.00	180,091
3	3.4	Maintain a 0.2 FTE Freshman Seminar Teacher		\$17,405.00	17,670
3	3.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	No	\$52,724.00	48,187
4	4.1	Maintain Counseling Services (0.40 FTE)	No	\$42,921.00	40,489
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	\$22,185.00	23,130
4	4.3	Contract with the Mendocino Youth Project for 1 day/week	No		

## 2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$365,941	\$320,926.00	\$377,320.00	(\$56,394.00)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Hire a dedicated EL teacher and ELPAC Coordinator	Yes	\$7,471.00	57,899		
1	1.2	Maintain a 0.40 FTE EL teacher at the K-8 School	Yes	\$40,471.00	40,159		
2	2.1	Maintain a 1.0 FTE Social Worker	Yes	\$83,086.00	82,607		
2	2.2	Hire a 3.5 hr/day Social Work Aide	Yes	\$1,428.00	2,342		
2	2.3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Yes	\$37,354.00	0		
2	2.4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	Yes	\$30,353.00	50,199		
2	2.5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Yes	\$65,663.00	87,732		
2	2.6	Maintain Counseling Services (0.10 FTE)	Yes	\$10,730.00	10,122		
2	2.7	Hire additional counseling services (0.3 FTE)	Yes	\$22,185.00	23,130		
4	4.2	Hire additional counseling services (0.3 FTE)	Yes	\$22,185.00	23,130		



## 2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$3,806,330	\$365,941	0	9.61%	\$377,320.00	0.00%	9.91%	\$0.00	0.00%

# Instructions

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[Engaging Educational Partners](#)

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

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

## Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

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

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

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

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

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

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

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

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

## Plan Summary

### Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

## Engaging Educational Partners

## Purpose

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

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

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

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

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

## Requirements and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

## Goals and Actions

### Purpose

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

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

### Requirements and Instructions

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

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

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

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

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

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

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

### **Broad Goal**

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

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

### **Maintenance of Progress Goal**

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

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

### **Required Goals**

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

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

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

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

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

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

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

### **Measuring and Reporting Results:**

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

## Goal Analysis:

Enter the LCAP Year.

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

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

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

### Purpose

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

### Requirements and Instructions

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

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

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

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

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

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

**Required Descriptions:**

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

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

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

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

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

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

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

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

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

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

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

## **For School Districts Only:**

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

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

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

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

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

## Action Tables

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

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

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

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

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

## Data Entry Table

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

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

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

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

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

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

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

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

## Contributing Actions Table

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

## Annual Update Table

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

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

## Contributing Actions Annual Update Table

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

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

## LCFF Carryover Table

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

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

## Calculations in the Action Tables

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

### Contributing Actions Table

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

### Contributing Actions Annual Update Table

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

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

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

### **LCFF Carryover Table**

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

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

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

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