

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

SPECIAL MEETING AGENDA

Special Meeting of the Nicasio School District Board of Trustees

Wednesday June 15, 2022 5pm

5555 Nicasio Valley Road, California

1. Opening Business

- a. Call to Order (*Elaine Doss – Board President*)
- b. Roll Call
- c. Patriotic Moment

2. Approval and Adoption of Special Meeting Agenda (*Board President Doss*)

3. Public Comment

Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.

4. PUBLIC HEARING on the Nicasio School District 2022-23 Local Control Accountability Plan (LCAP):

The Board will hold a public hearing regarding the Nicasio School District 2022-23 Local Control Accountability Plan (LCAP), LCAP Annual Update, and LCAP Budget Overview for Parents.

5. PUBLIC HEARING on the Nicasio School District 2022-23 Proposed Budget: The Board will hold a public hearing regarding the Nicasio School District 2022-23 Proposed Budget.

6. Conclusion

- a. Adjournment

If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or office@nicasioschool.org. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Nicasio School District

CDS Code: 21654096024483

School Year: 2022-23

LEA contact information:

Barbara Snekkevik

Principal

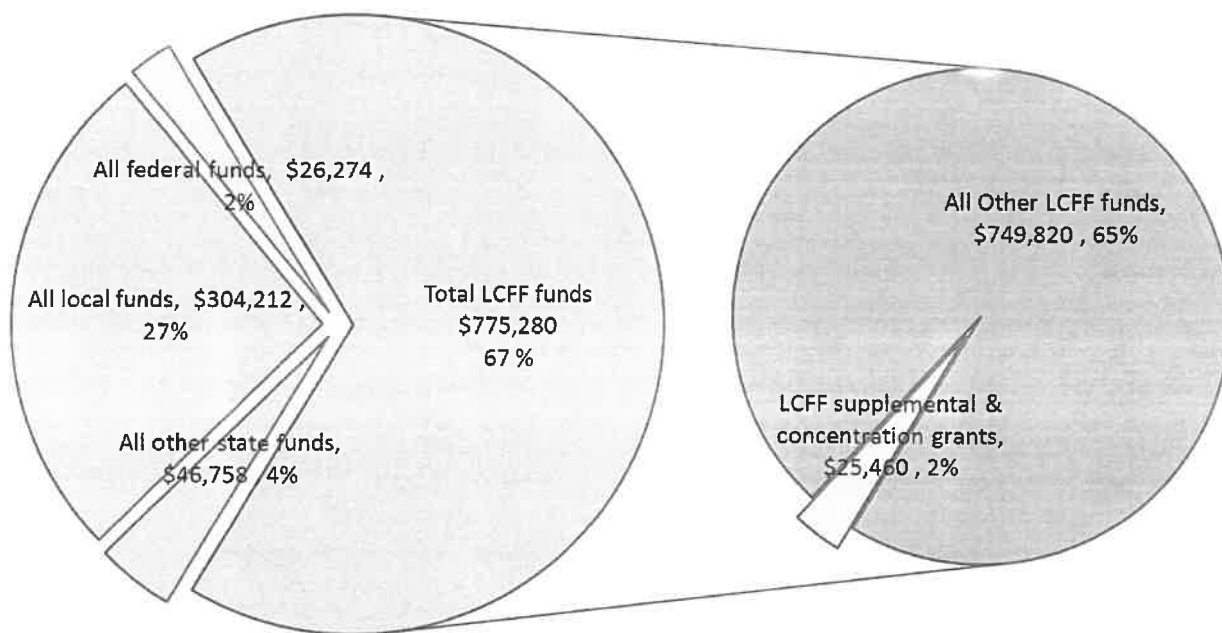
bsnekkevik@nicasioschool.org

415.662.2184

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



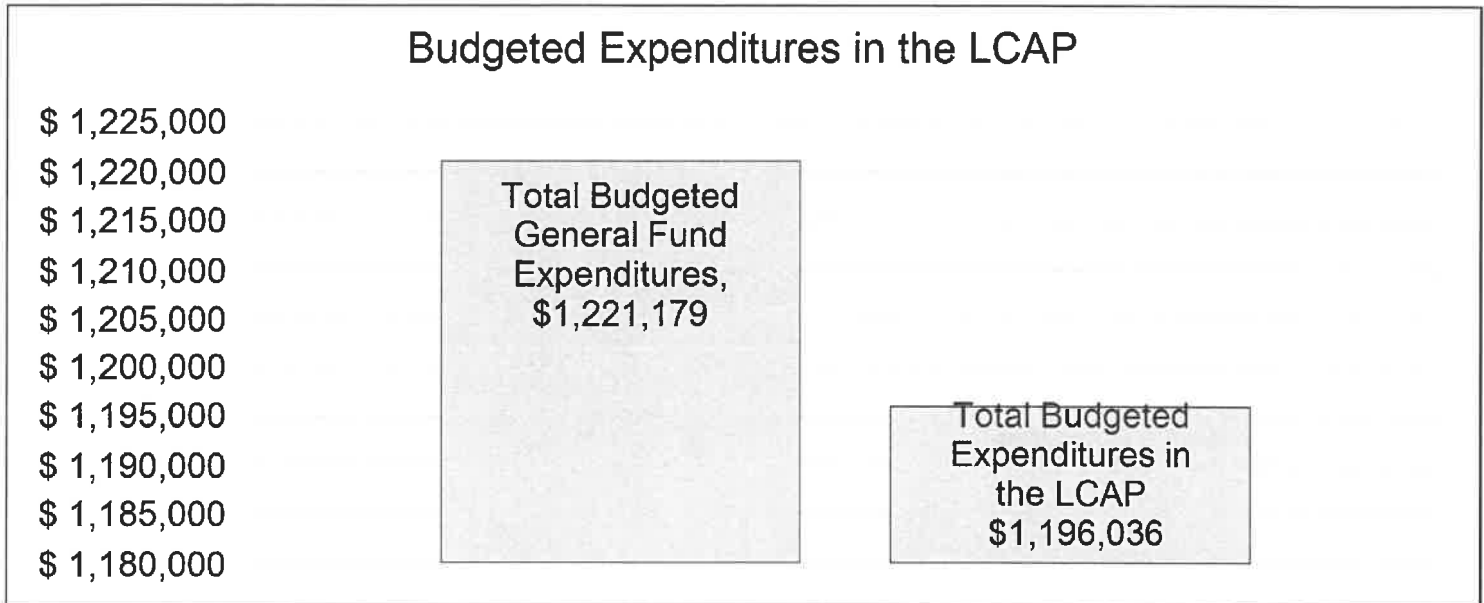
This chart shows the total general purpose revenue Nicasio School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Nicasio School District is \$1,152,524, of which \$775,280 is Local Control Funding Formula (LCFF), \$46,758 is other state funds, \$304,212

is local funds, and \$26,274 is federal funds. Of the \$775,280 in LCFF Funds, \$25,460 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 Nicasio 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: Nicasio School District plans to spend \$1,221,179 for the 2022-23 school year. Of that amount, \$1,196,036 is tied to actions/services in the LCAP and \$25,143 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

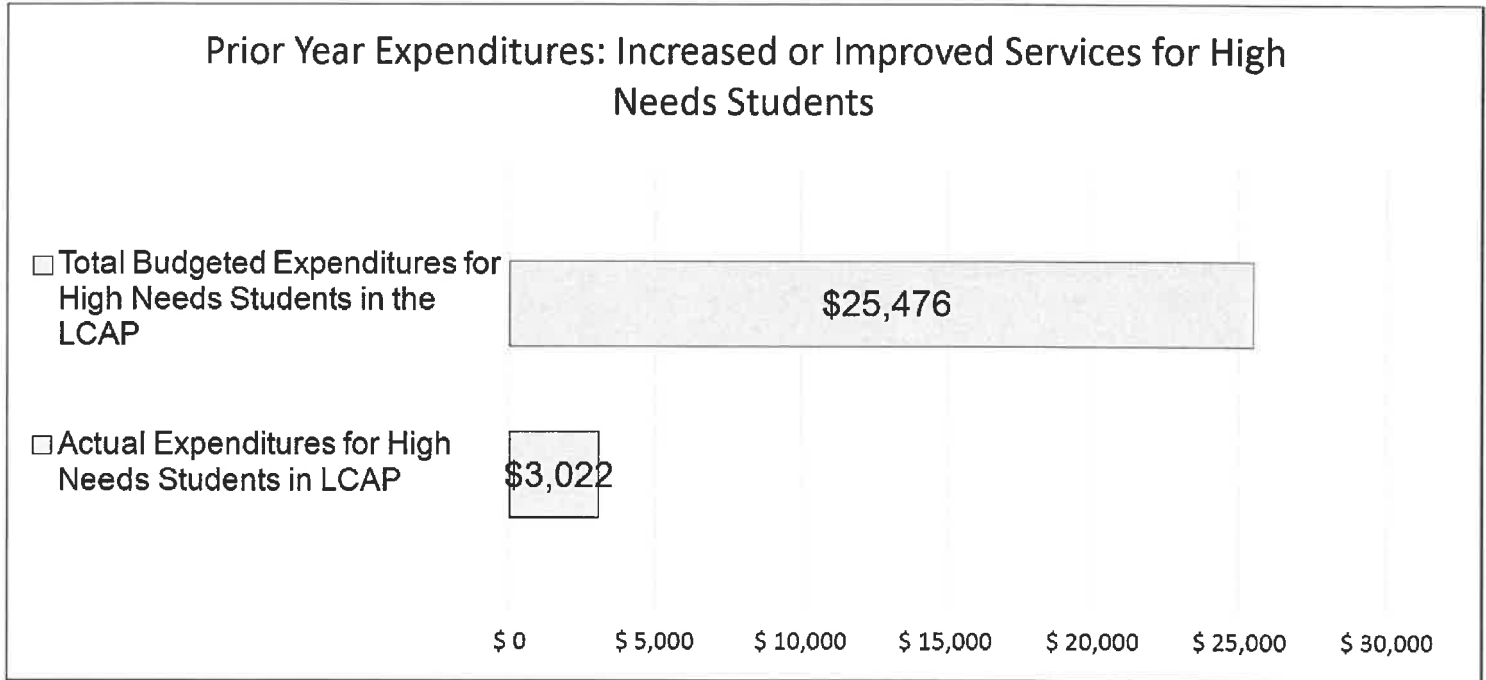
To generate and prepare Nicasio's financial audit; account for reporting of Nicasio's financial obligation for the State Teachers' Retirement System (STRS).

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

In 2022-23, Nicasio School District is projecting it will receive \$25,460 based on the enrollment of foster youth, English learner, and low-income students. Nicasio School District must describe how it intends to increase or improve services for high needs students in the LCAP. Nicasio School District plans to spend \$25,460 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 Nicasio 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 Nicasio 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, Nicasio School District's LCAP budgeted \$25,476 for planned actions to increase or improve services for high needs students. Nicasio School District actually spent \$3,022 for actions to increase or improve services for high needs students in 2021-22.

The difference between the budgeted and actual expenditures of \$-22,454 had the following impact on Nicasio School District's ability to increase or improve services for high needs students:

A substantive difference between actual and budgeted expenditures to increase or improve services for high needs students occurred with Action 1.4 (provide additional instructional support for English Learners by qualified staff) due to the inability to hire a qualified candidate for the instructional assistant position during the entirety of the school year. Instead, designated language support was provided to designated students by their highly-qualified classroom teacher within the structure of their small, multi-age classrooms. Actual expenditures included the cost to provide a substitute instructional assistant as well as access to the Lexia Core Reading Program to all English Learners.

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
Nicasio School District	Barbara Snekkevik Principal	bsnekkevik@nicasioschool.org (415) 662-2184

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).

Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in the planning process for the 2022-23 LCAP (staff review in March 2022, Parent Advisory Committee Meeting in April 2022, Student Advisory Committee Meeting in April 2022).

Nicasio School District plans to engage its educational partners on the use of the following funds provided through the Budget Act of 2021 that were not included in the 2021-22 LCAP:

Educator Effectiveness Block Grant
Expanded Learning Opportunities Program
Pre-K Planning and Implementation
CARES funding
Special Education Learning Recovery and Alternative Dispute Resolution Plans

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.

Nicasio School District did not receive additional concentration funding.

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.

Nicasio School District has engaged with Educational Partners for one-time Federal COVID-19 funds, including the expansion of counseling services through Bay Area Community Resources and partnering with local organizations (i.e. San Geronimo Valley Community Center, Shoreline School District) to provide expanded opportunities to identified students. This collaboration is on-going and will be included in planning for the 2022-23 LCAP.

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.

Nicasio School District did not receive ESSER III funding.

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.

Nicasio School District is using fiscal resources received for the 2021-22 school year to implement the requirements of applicable plans in a manner that is aligned with the following goals, actions, and expenditures of the LEA’s 2021-22 LCAP.

- Goal 1, Action 7 (Professional Development)
- Goal 2, Action 1 (Social Emotional Learning)
- Goal 2, Action 2 (Counseling Services)
- Goal 2, Action 4 (Custodial Services)
- Goal 3, Action 3 (Parent Liaison and Translation Services)

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

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

Introduction

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

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

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

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

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

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

Instructions

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

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

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 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

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
Nicasio School District	Barbara Snekkevik Principal	bsnekkevik@nicasioschool.org 415.662.2184

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.

Nicasio School is committed to providing a high quality, engaging, and well-rounded educational experience in an environment where all students feel supported and experience success. Nestled in the heart of Marin County, California, Nicasio School is one of the few remaining single-school public school districts in Marin. The rural district itself was established in 1862 with the first Nicasio schoolhouse constructed in 1867. Nicasio School has changed dramatically since the late 1800s. Thanks to voters supporting a \$2.4 million bond in 1999, today's campus is comprised of modern facilities. In addition to large classrooms, students at Nicasio School have access to the school's library, art room, up-to-date technology, and a multi-purpose room equipped with a stage and full kitchen. Having the advantage of a rural environment, students also enjoy working in the school's garden with support from their teachers along with parents and community members.

VISION STATEMENT

Nicasio School prepares students to excel in high school and in life by attracting and maintaining outstanding teachers who deliver a stimulating curriculum through innovative instructional methods. Working with parents and the community, we support all students in reaching their full potential academically, physically, and emotionally by providing a safe and nurturing environment.

MISSION STATEMENT

Benefiting from its unique rural setting, strong sense of community and distinguished history, Nicasio School will educate children to value learning, act with integrity, live a healthful life, and participate as responsible citizens both globally and locally.

During the 2021-22 school year, Nicasio School served 35 students in grades K-8. Approximately 46% of the student body represented the local Hispanic community. The majority of these students entered Nicasio School in primary grades as English Learners (EL) with their primary language being Spanish. By the time our EL students reach upper elementary school or early middle school, the majority are reclassified as Fluent English Proficient. Approximately 20% of Nicasio School's students received special education support and services (Resource Specialist Program, Speech and Language Program).

Students learn in multi-grade classrooms with highly skilled teachers and support staff who prepare them for transition to high school and life outside of Nicasio. While many graduating 8th graders attend Archie Williams High School (formerly Sir Francis Drake High School) in San Anselmo, others alumni attend private high schools in Marin County and San Francisco.

Reflections: Successes

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

During the 2021-22 school year, Nicasio School continued to attract and retain outstanding staff.

Nicasio School continued to maintain optimal class sizes and configurations to enhance learning and social interactions based on student enrollment in 3 multi-age classrooms. 31% of overall enrollment (or 11 students) were students on Interdistrict Transfer agreements. This supports a healthy student population and ensures students have access to same-aged peers, while maintaining a small learning environment.

Students continued to receive a broad course of study, including enrichment programs in grades K- 8 (Performing Arts, Visual Arts, Music and PE).

In the 2021-22 school year, 3 students were newly identified as English Learners. A total of 13 students (37%) were identified as English Learners in grades K-7. During the 2021-22 school year, 3 students (including all English Learners in grades 6-8) were reclassified as Fluent English Proficient. The English Language Proficiency Assessment (ELPAC) was administered in Spring 2022. Results will be analyzed to monitor student growth and progress and to reclassify students as appropriate.

Results from the annual school survey (February 2022) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 69% of students responded "most/all of the time" and 31% responded "sometimes". The school was rated as safe by students. When asked "I feel safe in my school", 85% of students responded "most/all of the time" and 15% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 100% of students responded either "a little true" or "very true".

Results from our annual parent survey (February 2022) were recorded from 24 households (out of 28 households total). Of this year's 24 respondents, 4 (17%) were from Spanish-speaking households. 92% of respondents agree that "the school keeps me well-informed about school activities" and 88% of respondents "feel welcome to participate at school."

Regular, consistent and clear communication between school and home was maintained via weekly updates to the Parent Portal in both English and Spanish. Translation services are provided to 100% of Spanish-speaking households, both orally and in writing. Student reports, school documents and forms, and school news are provided in both English and Spanish.

School grounds continue to be clean and safe. An effective communication system is maintained between school and custodial staff. The site maintains "good" status on the Facility Inspection Tool (FIT) (completed January 2022).

Nicasio School continued to engage with community partners to bring academic and enrichment activities to students, including Marin County Free Library, Marin Ballet, San Geronimo Valley Community Center, Zero Waste Marin and Tobacco Use and Prevention Education (TUPE).

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.

The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2021:

42% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 25% of all students tested nearly met standard.

21% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 50% of all students tested nearly met standard.

20% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.

10% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.

School staff will consider these results and evaluate areas of growth and areas of need when comparing to Spring 2022 results (not yet released) while planning instructional programs, evaluating curriculum, and identifying supports for students. We will continue to address this concern by offering high-quality, standards-aligned curriculum, textbooks and materials to students. Staff will attend Professional Development opportunities offered by the Marin County Office of Education, as appropriate. In addition during the 2022-23 school year, students will continue to be administered regular benchmark assessments from the STAR Accelerated Reader program in both reading and math (grades 2-8) and Fountas & Pinnell for reading (grades K-1). Results will be analyzed by the Data Inquiry Team and school staff will utilize a Study Study Team (SST) process by which teachers and parents can discuss concerns about student progress and create plans to ensure all students will flourish both academically and socially.

A total of 13 students (37%) were identified as English Learners in grades K-7. During the 2021-22 school year, 3 students (including all English Learners in grades 6-8) were reclassified as Fluent English Proficient. The English Language Proficiency Assessment (ELPAC) was administered in Spring 2022. Once available, results will be analyzed to monitor student growth and progress and to reclassify students as appropriate. The following results from Spring 2021 will be used to compare with current ELPAC results and to monitor appropriate progress

during the 2021-22 school year.

- 36% have somewhat developed English language skills (level 2)
- 45% have moderately developed English language skills (level 3)
- 9% have well developed English language skills (level 4).

These rates will be compared to ELPAC results from the Spring 2022 administration to determine the percentage of EL students who have demonstrated appropriate annual growth, including an increase in overall proficiency level and reclassification as appropriate.

In 2020-21 school records indicate a chronic absenteeism rate of 11%. Chronic absenteeism is defined as the percentage of students who are absent 10% or more of the instructional days they were enrolled. The chronic absenteeism rate for 2021-22 is not yet published. However, the district anticipates a high rate due to absences for a variety of reasons, including students who were absent due to COVID-19 or other illness. The school staff will remain committed to outreach to families, emphasizing the importance of school attendance, and identifying barriers that prohibit students from attending school. The district will continue to support home-based testing for COVID-19 as recommended by local public health officials to reduce the number of missed instructional days for students.

For the duration of the 2021-22 school year, the district was unable to hire a qualified candidate for our instructional assistant position to provide support for English Learners (Goal 1, Action 1.4) However, due to the success of designated language instruction during the current school year provided within the Master Schedule by the classroom teachers, the district will no longer hire an instructional assistant designated solely to support English Learners. Instead this designated language support will be provided by the classroom teachers within the structure of their small, multi-age classrooms. An additional action has been added to Goal 2 (Action 2.11) to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. By providing access to after-school programs for students who may otherwise be excluded, we believe this additional action will positively impact our current metrics, including school attendance rates and increased positive perception of school on annual student survey results. In addition, we expect this will have significant impact on student performance on both local and state assessment measures as well as progress on grade-level standards as reflected on report cards.

LCAP Highlights

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

The analysis and reflection related to student outcomes in the 2021-22 LCAP have reinforced the need to prioritize the academic and social emotional needs of students, with particular emphasis on low-income, English learners and pupils with exceptional needs in the Nicasio School District. This is reflected in the ongoing monitoring of student progress using local assessment data (STAR benchmark assessments for reading and mathematics in grades 2-8, Fountas and Pinnell reading assessments in grades K/1) (Goal 1, Action 1.2); the continued offering of appropriate programs and support for pupils with exceptional needs based on their Individual Education Plans (Goal 1, Action 1.3).

Pupil social-emotional needs will continue to be addressed by maintaining current levels of school-based counseling (Goal 2, Action 2.2) and the continued use of our social-emotional learning program in grades TK-8 (Goal 2, Action 2.1).

Further reflection on the impacts of the COVID-19 pandemic highlights the vital role our Spanish-speaking parent liaison plays in encouraging and nurturing family engagement with school staff and the direct impact on student achievement and wellness, particularly of low-income pupils and English Learners. This role will be continued in the 2022-23 LCAP (Goal 3, Action 3.3).

For the 2022-23 school year, we have modified Action 1.4. Due to the success of designated language instruction during the current school year provided within the Master Schedule by the classroom teachers and despite the inability to hire a qualified candidate for our instructional assistant position to provide support for English Learners, we will no longer hire an instructional assistant designated solely to support English Learners. Instead this designated language support will be provided by the classroom teachers within the structure of their small, multi-age classrooms. As a result of both staff and parent input, an additional action has been added to Goal 2 (Action 2.11) to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. By providing access to after-school programs for students who may otherwise be excluded, we believe this additional action will positively impact our current metrics, including school attendance rates and increased positive perception of school on annual student survey results. In addition, we expect this will have significant impact on student performance on both local and state assessment measures as well as progress on grade-level standards as reflected on report cards.

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.

Support for Identified Schools

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

Monitoring and Evaluating Effectiveness

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

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Engaging Educational Partners

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

1. Students in grades 5-8 participated in the school's annual survey in February 2022. Results were analyzed by certificated and classified staff at a meeting on March 2, 2022.
2. Parents were invited to participate in the school's online annual survey during two-week periods in February 2022. Results were analyzed by certificated and classified staff at a meeting on March 2, 2022.
3. Certificated teachers, including Nicasio Teachers Association (NTA) representation, along with classified employees met on March 7, 2022 to review goals, actions and metrics to provide input for the 2022-23 LCAP development.
4. The LCAP Parent Advisory Committee meeting was held on May 17, 2022. Parents were invited to participate on this committee, including representatives of the Nicasio School Foundation, the Parent Club, Spanish speaking households and parents of students with disabilities. Translation services were provided.
5. The Student Advisory Committee comprising students in grades 6-8 met on April 19, 2022. Input was shared regarding potential actions aligned with three broad goals (Student Achievement, Student Wellness/Safety, Family Community/Engagement).
6. Marin County SELPA was consulted on May 12, 2022, with a focus on actions related to students with disabilities.
7. A public hearing was held during a special meeting of school board trustees on June 15, 2022.
8. A regular meeting meeting of school board trustees was held on June 16, 2022 to review and approve the 2022-23 LCAP.

A summary of the feedback provided by specific educational partners.

1. Provided data for annual update for Goal 2. This method for measuring student engagement will continue for 2022-23 (Goal 2: Student Wellness and Safety).
2. Provided data for annual update for Goal 3. This provided feedback to inform actions to engage parents to be active participants in our school community. This method for measuring family engagement will continue for 2022-23 (Goal 3: Family and Community Engagement).
3. 2021-22 goals and actions were reviewed. Suggestions were made with the following outcomes:
 - All goals are appropriate and will continue for the 2022-23 LCAP (Goal 1: Student Achievement, Goal 2: Student Wellness and Safety, Goal 3: Family and Community Engagement)
 - Staff will continue to use Accelerated Reader STAR Assessment System for reading and will include mathematics (new for 2021-22) in grades 2-8. Fountas and Pinnell will be utilized to assess reading in grades K/1. Benchmark assessments will be administered throughout the year (fall, winter, spring) to monitor student progress and implement appropriate interventions as necessary. The importance of including this local data in our plan was discussed as it provides more data points than statewide assessments administered once annually.

- A staff review of the newly adopted comprehensive social-emotional program was conducted. Feedback included satisfaction with common language used K-8 and interest in further professional development.
- The increase in counseling services for all students during the 2021-22 school year was reviewed. Staff determined that all students have benefited from additional counseling services. In addition, our school counselor took a leadership role with the implementation of school-wide SEL curriculum (Toolbox Project)
- The staff emphasized the importance of access to after school academic and enrichment opportunities for students, especially our English Learners and low socio-economic students. This contributed to the creation of a new action (2.11) to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities.
- The staff emphasized the importance of middle school students' participation in drug/alcohol/tobacco education as well as emergency preparedness for staff (CPR/First Aid training, regular emergency drills, etc.)

4. A general overview was provided of the LCAP's purpose and the state's eight priorities. The parent advisory group reviewed 2021-22 goals and discussed baseline data. They provided positive feedback about the actions/services for 2021-22. Input was provided about the current parent survey (Goal 3). Parents were also highly in favor of the use of a social-emotional curriculum across all grade levels K-8, the return of buddy activities and the increased counseling support (Goal 2: Student Wellness and Safety). Access to after school academic and enrichment opportunities offered by community partners was also discussed.

5. Students expressed agreement with the three broad goal areas (Student Achievement, Student Wellness and Safety, Family and Community Engagement) and offered suggested actions to reflect these goals on the school campus.

6. Marin County SELPA agreed with actions as presented to support students with disabilities. Feedback included the consistent use of terminology throughout the goals and actions ("students with disabilities").

7. An overview of the LCAP was presented as well as the LCAP Annual Update and Budget Overview for Parents. .

8.

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

The broad goals, actions and services for the 2022-23 LCAP were influenced by input from all stakeholder groups (staff, students, families). In particular, the challenges in implementing Action 1.4 was discussed with all educational partners and resulted in a modification to Action 1.4 for the 2022-23 school year. Due to the success of designated language instruction during the current school year provided within the Master Schedule by the classroom teachers and despite the inability to hire a qualified candidate for our instructional assistant position to provide support for English Learners, we will no longer hire an instructional assistant designated solely to support English Learners. Instead this designated language support will be provided by the classroom teachers within the structure of their small, multi-age classrooms.

As a result of both staff and parent input, an additional action has been added to Goal 2 (Action 2.11) to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. By providing access to after-school programs for students who may otherwise be excluded, we believe this additional action will positively impact our current metrics, including school attendance rates and increased positive perception of school on annual student survey results. In addition, we expect this will have significant impact on student performance on both local and state assessment measures as well as progress on grade-level standards as reflected on report cards.

Goals and Actions

Goal

Goal #	Description
1	<p>Student Achievement- Increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with disabilities.</p> <p>In 2022-23 this goal will continue unchanged.</p>

An explanation of why the LEA has developed this goal.

Based on stakeholder input and review of district data related to student achievement (including state and local assessment data, staff placement/retention data, enrollment and master scheduling) the district has decided to pursue this goal to increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with disabilities. This goal addresses both local priorities and state priorities 1, 2, 4, 7 and 8.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
School Accountability Report Card (adopted curricula)	In 2020-21, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5), Math (My Math in grades TK-5 and Glencoe Math in grades 6-8), Science (FOSS in grades TK-5, CPO in grades 6-8)	In 2021-22, implementation of previously adopted state-standards aligned curriculum for English Language Arts (McGraw Hill's Reading Wonders Program for grades TK-5), Math (My Math in grades TK-5 and Glencoe Math in grades 6-8) and Social Studies (Scott Foresman in grades			<p>By 2023-24 subject-area curricula will be updated and board adopted in accordance with the district's adoption cycle in English-Language Arts, Mathematics, Science and Social Studies.</p> <p>Anticipated adoption dates are as follows:</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>and Social Studies (Scott Forseman in grades TK-5, History Alive! TCI in grades 6-8) was maintained.</p> <p>During the 2019-20 school year, the district adopted McGraw Hill's Study Sync English Language Arts program for grades 6-8 (board adoption November 2019)</p> <p>A pilot of new Science curriculum aligned to CA Next Generation Science Standards began during the 2019-20 school year. This pilot was interrupted by the school closure due to the COVID-19 pandemic. This pilot continued during the 2020-21 school year with an anticipated adoption for the 2021-22 school year.</p>	<p>TK-5, History Alive! TCI in grades 6-8) was maintained.</p> <p>New science curriculum aligned to CA Next Generation Science Standards (Savaas Elevate Science grades TK-5, FOSS grades 6-8) was adopted June 2021 and successfully implemented during the 2021-22 school year.</p>			<p>English-Language Arts (No new adoption. Continuation of current adoption cycle. Original adoption K-5 in 2017-18; grades 6-8 in 2019-20)</p> <p>Mathematics- review and adoption in 2022-23</p> <p>Science- adoption in 2021-22</p> <p>Social Studies- adoption in 2022-23</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Quarterly Report on Williams Uniform Complaints	In 2020-21 zero complaints were recorded.	In 2021-22 zero complaints were recorded.			Zero complaints will be recorded in Year 1, Year 2 or Year 3.
Master Schedule (access to broad course of study)	In 2020-21 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.	In 2021-22 All students (100%) in grades K-8 were enrolled in broad courses of study as evidenced by the Master schedule and had access to standards-aligned textbooks, materials, and assessments.			The Master Schedule will demonstrate all students had access to a broad course of student in Year 1, Year 2, and Year 3.
Statewide Assessments (CAASPP)	<p>The California Assessment of Student Performance and Progress (CAASPP) was not administered in Spring 2020 due to the COVID-19 school closure. The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2019:</p> <p>70% of all students tested (grades 3-8)</p>	<p>The California Assessment of Student Performance and Progress (CAASPP) was not administered in Spring 2020 due to the COVID-19 school closure. The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2021:</p> <p>42% of all students tested (grades 3-8)</p>			<p>By 2023-24:</p> <p>80% of all students tested (grades 3-8) will meet or exceeded standard on English Language Arts assessment.</p> <p>70% of all students tested (grades 3-8) will meet or exceeded standard on Mathematics assessment.</p> <p>50% of students designated as English</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>met or exceeded standard on English Language Arts assessment. 22% of all students tested nearly met standard.</p> <p>57% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 26% of all students tested nearly met standard.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>0% of 3 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>	<p>met or exceeded standard on English Language Arts assessment. 25% of all students tested nearly met standard.</p> <p>21% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 50% of all students tested nearly met standard.</p> <p>20% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.</p> <p>10% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.</p>			<p>Language Learners (grades 3-8) will meet or exceeded standards on English Language Arts assessment.</p> <p>50% of students designated as English Language Learners (grades 3-8) will meet or exceeded standards on Mathematics assessment.</p>
English Language Proficiency rates (ELPAC)	The Summative ELPAC was not administered to all	The Summative ELPAC was not administered to all			All students designated as English Learners will be

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>students designated as English Learners during Spring 2020 due to the COVID-19 school closure. Only students who had completed all portions of the test prior to the campus closure received scores. Therefore data is not currently available to measure an increase in student performance on the ELPAC assessment. During the 2019-20 school year, a total of 13 students (31%) were identified as English Learners in grades TK-6. The most recent English Language Proficiency Assessment (ELPAC) results from Spring 2020 include results from the 5 students who completed all domains prior to the school closure. Of these students, 2 have somewhat developed English</p>	<p>students designated as English Learners during Spring 2020 due to the COVID-19 school closure. During the 2021-22 school year, a total of 11 students (30%) were identified as English Learners in grades 1-7. The following results indicate proficiency rates on the English Language Proficiency Assessment (ELPAC) given Spring 2021:</p> <ul style="list-style-type: none"> • 36% have somewhat developed English language skills (level 2) • 45% have moderately developed English language skills (level 3) • 9% have well developed English language 			<p>administered the ELPAC assessment in Year 1, Year 2 and Year 3.</p> <p>85% of EL students will demonstrate appropriate annual growth, including an increase in overall proficiency level and reclassification as appropriate.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	language skills (level 2), 2 have moderately developed English language skills (level 3) and 1 has well developed English language skills. Based on these results, 1 student was reclassified as Fluent English Proficient in September 2020.	skills (level 4). Based on these results, one student was reclassified as Fluent English Proficient in September 2021. Two additional students with disabilities were reclassified during the 2021-22 school year after analysis and discussion by their Individualized Education Plan team during their annual/triennial IEP meetings.			
English Learner reclassification rate	In 2020-21, 1 student (8%) was reclassified as Fluent English Proficient	In 2021-22, 3 students (27%), including all English Learners in grades 6-8, were reclassified as Fluent English Proficient.			By 2023-24, 90% of English Learners in grades 6-8 will be reclassified as Fluent English Proficient before the completion of 6th grade.
Progress Reports for students with disabilities	In 2020-21 students with disabilities receiving special education services made adequate yearly progress on goals as	In 2021-22 students with disabilities receiving special education services made adequate yearly progress on goals as			By 2023-24, 100% of students with disabilities receiving special education services will make adequate yearly

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.	reported on Individualized Education Plan progress reports. Goals were monitored and updated as appropriate by special education staff through the IEP process.			progress on goals as reported on Individualized Education Plan progress reports.
School Accountability Report Card (Teacher Credentials; Teacher Misassignments; Highly Qualified Teachers)	In 2020-21 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.	In 2021-22 all students received instruction from highly qualified teachers, 100% of whom will be appropriately assigned and credentialed.			By 2023-24, 100% of classroom teachers will be appropriately assigned and credentialed.
Credential Monitoring Report	In 2020-21 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.	In 2021-22 all teachers were appropriately assigned and fully credentialed in the subject areas and for the pupils they were teaching.			By 2023-24, all teachers will be appropriately assigned and fully credentialed in the subject areas and for the pupils they are teaching.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Textbooks and Materials	All students will have access to current state-adopted textbooks and materials.	\$23,622.00	No

Action #	Title	Description	Total Funds	Contributing
1.2	Student assessments	Utilize benchmark assessments in all grades (STAR reading and STAR math in grades 2-8; Fountas and Pinnell in grades K-1) to evaluate level of proficiency in reading and math and determine individual learning needs for targeted intervention. Implement a Student Study Team to discuss and monitor progress of at-risk students and provide intervention, as appropriate.	\$13,485.00	No
1.3	Placement for students with disabilities	Place students with disabilities in appropriate instructional programs and provide specialized services in accordance with Individualized Education Plan (IEP). Monitor special education placement and services through IEP progress reports and annual IEP review to ensure students are making adequate yearly progress toward IEP goals.	\$241,784.00	No
1.4	Designated language instruction	Maintain designated language instruction time in the Master Schedule that provides additional instructional support for English Learners by qualified staff. Provide emphasis on building academic vocabulary and skills in mathematics. Provide access to the Lexia Reading Core 5 Program.	\$1,708.00	Yes
1.5	Attract and retain highly-qualified staff	Review Credential Monitoring Report provided by Marin County Office of Education. Communicate with teachers as needed to ensure that all credentials are current. Ensure all teachers have appropriate credential to instruct English Learners. Maintain current configuration for school administration: .60 FTE principal; .80 FTE office manager; 11 days/year superintendent; .40 FTE chief business official; .10 FTE accounting assistant; maintain office phone & internet communications and student information systems (SIS).	\$254,084.00	No

Action #	Title	Description	Total Funds	Contributing
1.6	Employee salary and benefits	Maintain a competitive salary schedule and provide competitive health and welfare benefits as a result of labor negotiations. Provide comparable salary increases for classified staff based on the outcome of certificated labor negotiations.	\$49,000.00	No
1.7	Professional development	Make professional development opportunities available to all teachers and staff through on-site and off-site trainings and workshops as needed. For certificated teachers, three in-service professional development days will be included in the annual school calendar. In addition, certificated teachers will meet weekly for one hour within their instructional day (PLC meeting) with a focus on professional growth.	\$15,176.00	No
1.8	Classroom configuration	Support multi-grade classrooms with 3.0 FTE teachers. Each of the three homeroom teachers (3.0 FTE) will support multiple grade levels. A part-time classroom aide will provide additional support as need to designated student groups (i.e. Transitional Kindergarteners).	\$365,103.00	No
1.9	Enrollment	Update and maintain enrollment projections. Outreach to parents, community members, local newspaper and local preschools to identify potential incoming students. Review the interdistrict transfer policy and determine the future of renewal requests as well as new requests with the intent of serving the best interest of students and the Nicasio School District community	\$1,500.00	No
1.10	Broad course of study	Enhance student learning by providing a broad course of study beyond state required subject areas and offer enrichment programs to students in grades TK-8 (Spanish, Art, and PE).	\$24,784.00	No

Action #	Title	Description	Total Funds	Contributing
1.11	Technology	Maintain district technology infrastructure and hardware. Support technology software and web-based curricular platforms. Maintain Student Information System (SIS).	\$31,533.00	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.

Most planned actions were implemented as described during the 2021-22 school year, including access to state-adopted curricula, utilizing benchmark assessments, appropriate placement of students with disabilities, attracting and retaining highly-qualified staff and offering a broad course to students with appropriate multi-age classroom configurations and access to technology. A substantive difference occurred with Action 1.4 (provide additional instructional support for English Learners by qualified staff) due to the inability to hire a qualified candidate for the instructional assistant position during the entirety of the school year. Designated language support was provided to designated students by their highly-qualified classroom teacher within the structure of their small, multi-age classrooms.

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 was a material difference of \$22,454 related to Action 1.4 due to our inability to hire a qualified candidate for the instructional assistant position. This material difference is also reflected in our Planned Improved Services and Actual Improved Services. This carryover will be used to provide scholarships for extended learning and enrichment opportunities during summer 2022 for our English Learners and low socio-economic students by enrolling in programs provided by a community partner (Marin YMCA) at a neighboring school site.

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

Specific actions were very effective in making progress toward our goal to increase the academic achievement in English Language Arts and Mathematics for all students with a focus on narrowing the achievement gap for English Learners, low-income students and students with disabilities. The efficacy of these actions are reflected in the Year 1 outcomes of our metrics.

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.

For the 2022-23 school year, we have modified Action 1.4. Due to the success of designated language instruction during the current school year provided within the Master Schedule by the classroom teachers and despite the inability to hire a qualified candidate for our instructional assistant position to provide support for English Learners, we will no longer hire an instructional assistant designated solely to support English Learners. Instead this designated language support will be provided by the classroom teachers within the structure of their small,

multi-age classrooms. In addition, we will continue to provide access to the Lexia Reading Core 5 Program for all English Learners. As a result of both staff and parent input, an additional action has been added to Goal 2 (Action 2.11) to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. It is anticipated these expanded learning opportunities will have a positive effect on both academic achievement (as measured by formal and benchmark assessments) and school connectivity/engagement (as measured by attendance rates and student survey results).

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	<p>Student Wellness and Safety- Increase student connectedness and social-emotional health while ensuring facilities are up-to-date, functional and safe.</p> <p>In 2022-23 this goal will continue unchanged.</p>

An explanation of why the LEA has developed this goal.

Based on stakeholder input and review of district data related to student wellness and safety (including student survey results, attendance data, and Facilities Inspection Reports) the district has decided to pursue this goal to increase student connectedness and social-emotional health while ensuring facilities are up-to-date, functional and safe. This addresses local priorities as well as state priorities 1, 5 and 6.
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Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
School attendance rates	In 2019-20 school records indicate a 96% attendance rate. This reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.	In 2021-22 school records (as of 5/20/22) indicate a 94% attendance rate.			By 2023-24 school records will indicate a 96% or higher attendance rate.
Chronic absenteeism rates	In 2019-20 school records indicate a chronic absenteeism rate of 5%. This	In 2020-21 school records indicate a chronic absenteeism rate of 11%.			By 2023-24, school records will indicate a 5% or lower chronic absenteeism rate.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	reflects the most accurate baseline due to the revised attendance requirements during the 2020-21 school year.				
Pupil suspension/expulsion rates	In 2019-20 and 2021-21 there were zero (0) suspensions and expulsions.	In 2021-22 there were zero (0) suspensions and expulsions.			By 2023-24 there will be zero suspensions or expulsions
Annual student survey results	Results from the annual school survey (February 2021) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 80% of students responded "most/all of the time" and 7% responded "sometimes". The school was rated as safe by students. When asked "I feel safe in my school",	Results from the annual school survey (February 2022) indicate that students in grades 5-8 have a positive perception of both classroom and school climate. The school climate is rated positively by students. When asked "I feel happy to be at this school", 69% of students responded "most/all of the time" and 31% responded "sometimes". The school was rated as safe by students. When asked "I feel safe in my school",			<p>By 2023-24, student survey results will indicate a positive perception of classroom and school climate. At least 90% of respondents will respond "most/all of the time" to the following statements:</p> <ul style="list-style-type: none"> • "I feel happy to be at this school" • "I feel safe in my school" • "At my school, there is a teacher or some other adult

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	93% of students responded "most/all of the time" and 7% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 93% of students responded either "a little true" or "very true".	85% of students responded "most/all of the time" and 15% responded "sometimes". When asked, "At my school, there is a teacher or some other adult who really cares about me", 100% of students responded either "a little true" or "very true".			who really cares about me"
Annual Facilities Inspection Report	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2020 and January 2021).	The site maintained "good" status on the Facility Inspection Tool (FIT) (completed January 2022).			By 2023-24, records will indicate the site maintained a "good" status on the Facility Inspection Tool (FIT) in Year 1, Year 2 and Year 3

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Social-emotional learning	Implement a school- wide social emotional learning program to support student interaction and enhance student engagement.	\$6,225.00	No
2.2	Counseling services	Provide individual/small group counseling services to identified students by the Student Success Team (SST)	\$13,264.00	No
2.3	Facilities inspection	Conduct an annual facilities inspection in December/January and complete related report; use data collected to prepare the section for	\$13,396.00	No

Action #	Title	Description	Total Funds	Contributing
		facilities on the School Accountability Report Card (SARC). Maintain membership in Marin Schools Insurance Authority JPA.		
2.4	Custodial work order system	Maintain communication system between administration and custodian for work order requests from teachers and staff.	\$59,800.00	No
2.5	Deferred maintenance	Maintain and monitor a deferred maintenance schedule.		No
2.6	Water system	Maintain existing potable water system. Continue to pursue viable options for long-term potable water system and availability of potable water.	\$15,850.00	No
2.7	Risk management	Review facility risk management report provided by Keenan Insurance to identify and implement corrective action when necessary.		No
2.8	Emergency communication systems	Maintain emergency communication systems (School Messenger, MERA radio)	\$4,320.00	No
2.9	Emergency preparedness	Maintenance of emergency preparedness training and supplies. Annual adoption of Comprehensive School Safety Plan.	\$1,000.00	No
2.10	School lunch program	Provide school lunches to qualifying students	\$20,000.00	No
2.11	After school academic and enrichment opportunities	Provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities.	\$23,752.00	Yes

Action #	Title	Description	Total Funds	Contributing
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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.

All planned actions were implemented as described during the 2021-22 school year, including the implementation of a school-wide Social Emotional Learning program (Toolbox Project), providing counseling services, properly maintaining facilities, and providing school lunches to qualifying students.

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 was no material difference between budgeted and actual expenditures in 2021-22.

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

Specific actions were very effective in making progress toward our goal to increase student connectedness and social-emotional health while ensuring facilities are up-to-date, functional and safe. The efficacy of these actions are reflected in the Year 1 outcomes of our metrics.

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.

As our stakeholder groups (staff, parents, students) reflected on Goal 2, it was decided to add an additional action (2.11) to increase student connectedness and social-emotional help by providing scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. We believe this additional action will positively impact our current metrics, including school attendance rates and increased positive perception of school on annual student survey results.

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	Family and Community Engagement- Ensure all families are active participants in the school community In 2022-23 this goal will continue unchanged.

An explanation of why the LEA has developed this goal.

Based on stakeholder input and review of district data related to family and community engagement (including parent survey results, attendance data, representation in parent advisory committees, access to translation/family liaison services) the district has decided to pursue this goal to ensure all families are active participants in the school community. This addresses both local priorities and state priority 3.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Annual Parent Survey	Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed about school activities" and 100% of respondents "feel	Results from our annual parent survey (February 2022) were recorded from 24 households (out of 28 households total). Of this year's 24 respondents, 4 (17%) were from Spanish-speaking households. 92% of respondents agree that "the school keeps me well-informed about school activities" and 88% of respondents "feel			Response rate will be 90% or higher of all families and 80% or higher of Spanish-speaking families. 95% of respondents will agree "the school keeps me well-informed about school activities." 95% of respondents will "feel welcome to participate at school."

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	welcome to participate at school."	welcome to participate at school."			
Attendance at school events	In 2020-21 there were no in-person school events due to the COVID-19 pandemic.	In 2021-22 family attendance at school-sponsored events was at 80% or higher. Attendance at the Winter Performance (December 2021) was 100% and at Open House (April 2022) was 86% of current families.			Family attendance rates at school-sponsored events (Back to School Night, Winter Performance, Open House) will be 80% or higher.
Representation of all pupil groups in parent advisory committee (English Learner, low-income, exceptional needs)	In 2020-21 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.	In 2021-22 the parent advisory committee included parents of English Learner, low-income and exceptional needs students.			All parent advisory committees will include parents of English Learner, low-income and exceptional needs students in Year 1, Year 2 and Year 3.
Access to interpretation/translation services	In 2020-21 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of virtual events and parent-teacher conferences.	In 2021-22 100% of communications from school/classroom to home were translated into Spanish. Translation services were available for 100% of school events and parent-teacher conferences.			100% of communications from school/classroom to home will be translated into Spanish. Translation services will be available for 100% of virtual events

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Results from our annual parent survey (February 2021) were recorded from 20 families (out of 28 families total). Of this year's 20 respondents, 6 (30%) were from Spanish-speaking households. 100% of respondents agree that "the school keeps me well-informed about school activities" and 100% of respondents "feel welcome to participate at school."	Results from our annual parent survey (February 2022) were recorded from 24 households (out of 28 households total). Of this year's 24 respondents, 4 (17%) were from Spanish-speaking households. 92% of all respondents agree that "the school keeps me well-informed about school activities" and 88% of all respondents "feel welcome to participate at school."			and parent-teacher conferences. On the annual parent survey, 95% of Spanish-speaking respondents will agree "the school keeps me well-informed about school activities." 95% of Spanish-speaking respondents will "feel welcome to participate at school."

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	School to home communication	Ensure regular, consistent and clear communication between school and the home for both English-speaking and Spanish-speaking households.		No
3.2	Communication preferences	Through a Back-to-School questionnaire and an annual parent survey, identify the preferred communication methods of each parent/guardian. Mid-way through the year, distribute an annual survey to identify communication methods that are effective and where communications can improve.		No

Action #	Title	Description	Total Funds	Contributing
3.3	Parent liaison and translation services	Employ a part-time English/Spanish translator to serve as school-to-home communicator (oral and written) and parent liaison. Spanish translation services will be provided to 100% of Spanish-speaking households, both orally and in writing. Student reports, student records, school documents and forms, and school news will be provided in both English and Spanish languages.	\$9,150.00	No
3.4	School board communications	Ensure regular, consistent and clear communication between the school board and home by including the board agenda and approved minutes on a monthly basis in the Parent Portal or other routine school-to-home communication system.	\$3,525.00	No
3.5	Volunteer communication platform	Maintain online platform in both English/Spanish to facilitate family involvement and volunteerism for campus events and activities throughout the school year.		No
3.6	Learning management system	Maintain a learning management system (i.e. Google Classroom) in each classroom to facilitate communication of assignments and supplemental materials with students and families		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.

All planned actions were implemented as described during the 2021-22 school year, including consistent communication between school and home for both English-speaking and Spanish-speaking households and the maintenance of a learning management system (Google Classroom) to facilitate communication of assignments and supplemental materials with students and families.

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 was no material difference between budgeted and actual expenditures in 2021-22.

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

Specific actions were very effective in making progress toward our goal to ensure all families are active participants in the school community. The efficacy of these actions are reflected in the Year 1 outcomes of our metrics.

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 planned 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.

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)
\$25,460	

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
8.70%	7.36%	\$22,454.00	16.06%

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.

After assessing the needs, conditions, and circumstances of our English Learner and low-income students, we learned that the academic performance of our English Learners on both state and local assessments is lower than the academic performance of all students.

The following results indicate proficiency rates on statewide assessments (CAASPP) given May 2021:

42% of all students tested (grades 3-8) met or exceeded standard on English Language Arts assessment. 25% of all students tested nearly met standard. 20% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on English Language Arts assessment.

21% of all students tested (grades 3-8) met or exceeded standard on Mathematics assessment. 50% of all students tested nearly met standard. 10% of 10 students designated as English Language Learners (grades 3-8) met or exceeded standards on Mathematics assessment.

In Spring 2022, students in grades 3-8 were administered STAR reading benchmark assessments. Of the 20 total students assessed, 6 were designated as English Learners. Of these designated EL students, 66% were reading below grade level. In contrast, 36% students not designated as English Learners were reading below grade level.

In order to address this lower performance of our English Learner and low-income students, we will maintain designated language instruction time in the Master Schedule that provides instructional support for English Learners by qualified staff (Goal 1, Action 1.4). During this designated language support time, classroom teachers will provide targeted instruction to develop English language skills for all EL students within the regular school day. This supplemental grant also provides access to Lexia Reading Core 5 Program for all English Learners.

Additional English language instructional time within the Master Schedule is being provided on an LEA-wide basis and we expect/hope that all students will benefit and demonstrate improved academic performance on both local and state assessments. However, maintaining designated language instruction time in the Master Schedule to provide targeted instruction for EL students by classroom teachers is prioritized because of the significantly lower academic performance of English Learner and low-income students. Because the increased instructional time provided by a qualified staff member addresses the needs most associated with the chronic stresses and experiences of a limited language proficiency and socio-economically disadvantaged status, we expect that the academic performance for our English Learner and low-income students will increase significantly more than the average academic performance of all other students.

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

Nicasio School District's supplemental grant is estimated at \$25,460. These funds are being expended to maintain designated language instruction time in the Master Schedule that provides instructional support for English Learners by qualified staff (Goal 1, Action 1.4) as described above and provide access to Lexia Reading Core 5 Program for all English Learners.

In addition, the district will use the Supplemental Grant to provide scholarships for English Learners and Low Income students to attend after school programs offered by local community organizations that provide both academic and enrichment opportunities. The district has determined this is the most effective use of funds to address the needs of our unduplicated students based on input from all stakeholder groups (staff, parents, students). This additional action is intended to provide targeted services for English learners and low-income students to increase student connectedness and social-emotional support. By providing access to after-school programs for students who may otherwise be excluded, we believe this additional action will positively impact our current metrics, including school attendance rates and increased positive perception of school on annual student survey results. In addition, we expect this will have significant impact on student performance on both local and state assessment measures as well as progress on grade-level standards as reflected on report cards.

Services for English learners and low-income students are being increased or improved by the percentage required (16%) as follows:

All students will receive 55,090 instructional minutes during the regular school days during the 2022-23 school year. Identified English learners and low-income students will be provided access to after school enrichment and academic support (through a partnership with a local organization). This equates to an increase of 8,800 minutes of service per year (240 minutes per week, for 37 weeks).

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.

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

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$758,797.00	\$37,729.00	\$368,346.00	\$27,189.00	\$1,192,061.00	\$640,921.00	\$551,140.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Textbooks and Materials	All		\$6,484.00	\$14,216.00	\$2,922.00	\$23,622.00
1	1.2	Student assessments	All	\$10,628.00	\$2,350.00		\$507.00	\$13,485.00
1	1.3	Placement for students with disabilities	Students with Disabilities	\$53,930.00	\$2,307.00	\$182,289.00	\$3,258.00	\$241,784.00
1	1.4	Designated language instruction	English Learners Low Income	\$1,708.00				\$1,708.00
1	1.5	Attract and retain highly-qualified staff	All	\$223,045.00		\$31,039.00		\$254,084.00
1	1.6	Employee salary and benefits	All	\$49,000.00				\$49,000.00
1	1.7	Professional development	All	\$200.00	\$13,673.00		\$1,303.00	\$15,176.00
1	1.8	Classroom configuration	All	\$267,270.00		\$95,597.00	\$2,236.00	\$365,103.00
1	1.9	Enrollment	All	\$1,500.00				\$1,500.00
1	1.10	Broad course of study	All			\$24,784.00		\$24,784.00
1	1.11	Technology	All	\$14,193.00		\$6,000.00	\$11,340.00	\$31,533.00
2	2.1	Social-emotional learning	All		\$6,225.00			\$6,225.00
2	2.2	Counseling services	All		\$6,690.00	\$6,574.00		\$13,264.00
2	2.3	Facilities inspection	All	\$13,396.00				\$13,396.00
2	2.4	Custodial work order system	All	\$59,800.00				\$59,800.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.5	Deferred maintenance	All					
2	2.6	Water system	All	\$15,850.00				\$15,850.00
2	2.7	Risk management	All					
2	2.8	Emergency communication systems	All				\$4,320.00	\$4,320.00
2	2.9	Emergency preparedness	All	\$1,000.00				\$1,000.00
2	2.10	School lunch program	All	\$20,000.00				\$20,000.00
2	2.11	After school academic and enrichment opportunities	English Learners Low Income	\$23,752.00				\$23,752.00
3	3.1	School to home communication	All					
3	3.2	Communication preferences	All					
3	3.3	Parent liaison and translation services	All			\$7,847.00	\$1,303.00	\$9,150.00
3	3.4	School board communications	All	\$3,525.00				\$3,525.00
3	3.5	Volunteer communication platform	All					
3	3.6	Learning management system	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
292,741	\$25,460	8.70%	7.36%	16.06%	\$25,460.00	0.00%	8.70 %	Total:	\$25,460.00
								LEA-wide Total:	\$1,708.00
								Limited Total:	\$23,752.00
								Schoolwide Total:	\$0.00
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	1.4	Designated language instruction	Yes	LEA-wide	English Learners Low Income		\$1,708.00		
2	2.11	After school academic and enrichment opportunities	Yes	Limited to Unduplicated Student Group(s)	English Learners Low Income	All Schools	\$23,752.00		

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$1,107,076.00	\$868,645.00

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	Textbooks and Materials	No	\$24,005.00	27,639
1	1.2	Student assessments	No	\$9,161.00	5,815
1	1.3	Placement for pupils with exceptional needs	No	\$165,662.00	85,260
1	1.4	Designated language instruction	Yes	\$38,877.00	2,811
1	1.5	Attract and retain highly-qualified staff	No	\$252,116.00	242,230
1	1.6	Employee salary and benefits	No	\$56,007.00	42,530
1	1.7	Professional development	No	\$8,162.00	3,337
1	1.8	Classroom configuration	No	\$347,144.00	249,840
1	1.9	Enrollment	No	\$1,500.00	1,890
1	1.10	Broad course of study	No	\$29,391.00	16,611

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	1.11	Technology	No	\$30,707.00	31,392
2	2.1	Social-emotional learning	No	\$6,800.00	8,629
2	2.2	Counseling services	No	\$17,432.00	17,432
2	2.3	Facilities inspection	No	\$7,294.00	11,978
2	2.4	Custodial work order system	No	\$42,060.00	54,530
2	2.5	Deferred maintenance	No	\$10,000.00	11,580
2	2.6	Water system	No	\$16,900.00	17,822
2	2.7	Risk management	No		
2	2.8	Emergency communication systems	No	\$3,145.00	3,566
2	2.9	Emergency preparedness	No	\$5,471.00	1,600
2	2.10	School lunch program	No	\$20,000.00	19,909
3	3.1	School to home communication	No	\$11,905.00	8,156
3	3.2	Communication preferences	No		

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	3.3	Parent liaison and translation services	No	\$1,487.00	1,606
3	3.4	School board communications	No	\$1,850.00	2,482
3	3.5	Volunteer communication platform	No		
3	3.6	Learning management system	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)
25,476	\$29,055.00	\$3,022.00	\$26,033.00	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	1.4	Designated language instruction	Yes	\$29,055.00	3022		

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)
304,958	25,476	0	8.35%	\$3,022.00	0.00%	0.99%	\$22,454.00	7.36%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

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/fq/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

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

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement 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

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).

California Department of Education
January 2022

NICASIO SCHOOL DISTRICT

2022-23 Budget Report ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the California School Finance and Management Conference and the Marin County Office of Education Common Message.

REVENUES: 2022-23

1. **LCFF/Property Taxes = \$ 775,280 - (State Aid \$47,177 and Property Tax Revenue \$ 728,103)**

- Property taxes estimated at 3% growth (based on May 31st estimated tax roll per County Dept of Finance)
- Annual transfer to Deferred Maintenance Fund (\$10,000)
- LCFF funding based on the 2022-23 estimates compiled by the Marin County Office of Education (MCOE)
- Education Protection Account 2022-23 LCFF estimate MCOE

2. **Federal Revenue = \$ 26,274 - (Special Education Funding \$ 3,258, Title II \$1,303, Title III \$ 1,287 and REAP (Rural Education Grant) \$ 20,426).**

- No carryover budgeted and no increases for COLA or growth budgeted.
- Title II, Title III and REAP Grant monies budgeted at prior year amounts until more information about the Federal budget is known.

3. **State Revenue = \$ 46,758- (Mandated Cost Grant \$ 1,271, Lottery \$ 7,997, Special Education \$ 2,307 and STRS on Behalf payment \$ 35,083).**

- All prior year one-time funding eliminated from the proposed budge
- STRS on Behalf : expense to record the payment made by the State "on-behalf" of the district employees. There is no net impact to this change in accounting as is budgeted with an offsetting increase to revenues.

4. **Local Revenues = \$ 301,493 - (Parcel Tax \$222,343, Interest on GF \$ 2,500 Interagency Services for the Superintendent \$ 12,000 (there is an offsetting contribution to revenue to make this expenditure neutral; MCOE transfer to the district for Special Ed. \$ 4,674 and Foundation Grant to cover Special Programs \$40,407).**

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect budget per the SELPA estimated budget allocation.
- Increase in parcel tax 3% (\$ 6,476 increase) total projected revenue \$ 222,342.

EXPENDITURES: 2022-23:

1. **Salaries & Benefits = \$ 704,123**

Certificated Salaries: \$ 345,465

Classified Salaries: \$ 164,905

Employee Benefits: \$ 193,753

- Certificated salaries include the following staffing by formula:
 - 3.0 FTE Certificated ; teachers (regular/specialist)
 - .80 FTE Certificated Administration
- Classified salaries include the following staffing by formula:
 - 2.08 FTE Classified support staff including custodial, clerical, campus support, aides, subject experts
 - .70 FTE Confidential Classified (district office)
- Statutory benefits (employer costs):
 - All staffing adjusted to appropriate step & column per salary schedule:
 - STRS rate 19.10%
 - Social Security rate 6.2%
 - Medicare rate 1.45%
 - SUI rate .5% per EDD.
 - PERS rate 25.3% per CDE
 - W/C rate .84%
 - Certificated Total payroll tax rate= 21.89%
 - Classified Total payroll tax rate = 9.00% w/o PERS
 - Classified Total payroll tax rate = 34.29 % with PERS

2. Books/Supplies = \$ 64,988 –

All prior year one-time expenditures for books/supplies have been eliminated from the proposed budget

Regular budgeted expenditures include:

- Textbooks/classroom, library and PE supplies
- Custodial and maintenance supplies

3. Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses = \$ 452,068

All prior year one-time expenditures for services have been eliminated from the proposed budget

Regular budgeted expenditures include:

- Marin County Office of Education support/contracts (Nursing, Psych, QSS, Payroll, Accounts Payable)
- Operational Expenditures; utilities, gas, sewer, trash, water testing/monitoring and all permits, etc.
- Funds allocated toward professional development for staff
- Special Education/technology/legal and audit contracts
- Excess Cost to MCOE for resource and speech teachers, Special Day class placement, transportation

Included in 22-23 Expenditures: One- time State Funding received but unspent in the 2021-22 school year;

1. State: Planning Grant funding for the Extended Learning Opportunity Program - \$50,000
2. State ESSER II funds: Contract: BACR additional day counseling services - \$4,051
3. State ESSER III funds: Contract: BACR additional day counseling services - \$2,639
4. State: Educator Effectiveness Grant: Additional targeted Staff Development - \$13,673

TOTAL Restricted one time expenditures: \$70,363

FUND 14 – DEFERRED MAINTENANCE: \$ 10,000 (Transferred from General Fund each year from LCFF funds)-

Current year budgeted expenditure in Fund 14 – Painting of interior/exterior doors, gutters, school signage, metal windows.

Estimated beginning balance as of 07/01/2022 - \$ 54,255

NICASIO School District

2022-23 Budget Adoption Overview

June 15, 2022

2nd -
Over View
Powerpoint

NICASIO SCHOOL DISTRICT

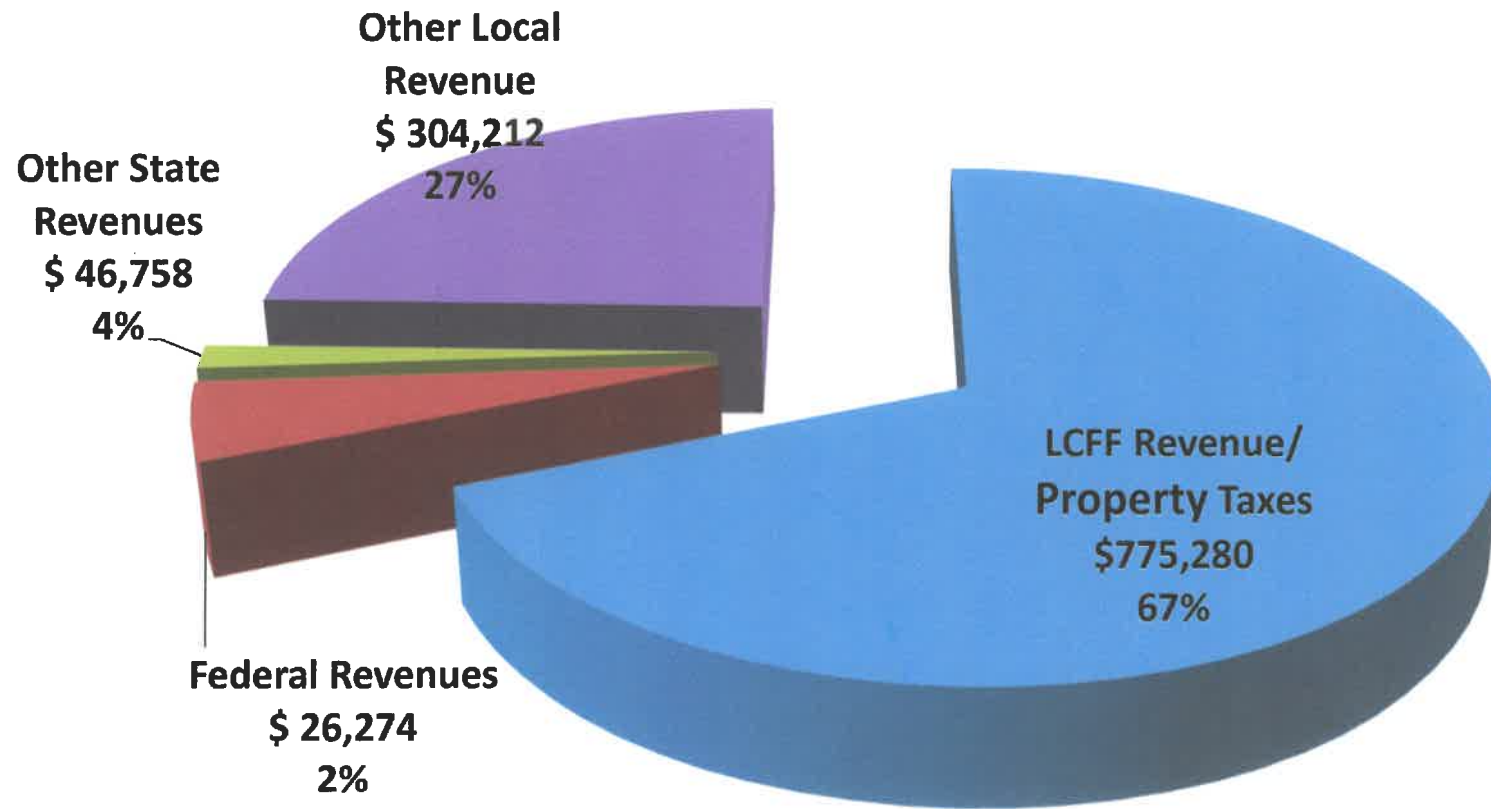
Revenue Detail

2022-23

Revenue Source	2021-22 Unaudited Actuals	2022- 23 Budget Adoption
Property Tax/LCFF Limit Sources	\$ 755,500	\$ 775,280
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 41,211	\$ 26,274
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 130.256	\$ 46.758
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 291.704	\$ 304,212
Total Revenues	\$ 1,218,671	\$ 1,152,524

NICASIO SCHOOL DISTRICT

Total Revenue 2022-23



03 04 21

3

NICASIO SCHOOL DISTRICT

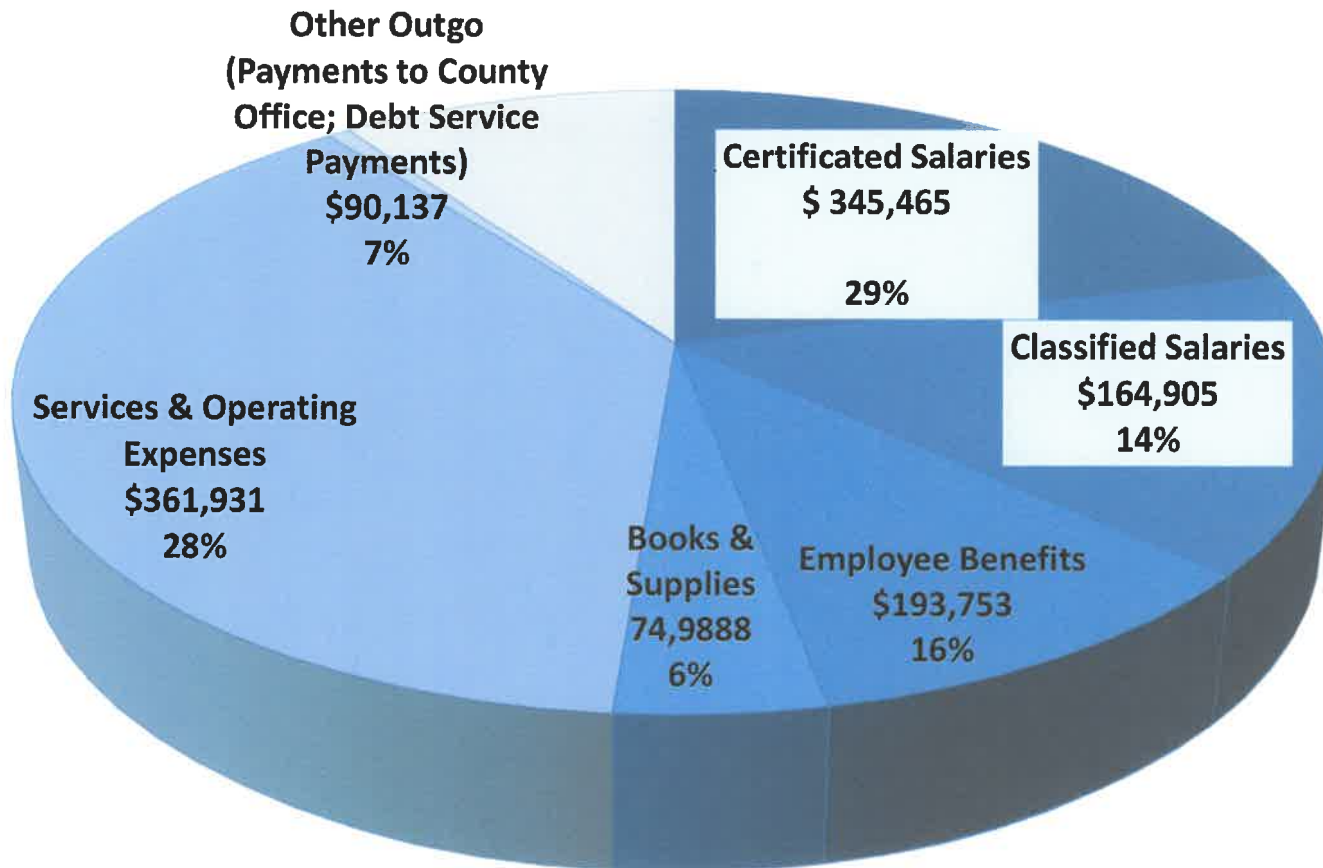
2022-23

Total Expenditure Details

Expenditure Type	2021-22 Unaudited Actuals	2022-23 Adopted Budget
Certificated Salaries –(Teachers, Principal)	\$ 338,296	\$ 345,465
Classified Salaries-(Aides, Office, Custodial)	\$ 182,648	\$ 164,905
Employee Benefits-(Health, Payroll Taxes)	\$ 171,193	\$ 193,753
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 89,853	\$ 64,988
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance)	\$ 359,189	\$ 361,931
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 102,002	\$ 90,137

NICASIO SCHOOL DISTRICT

Expenditures 2022-23



03/04/21

5

2022-23 Budget Adoption

Revenue and Expenditure Summary

- ▣ Total Revenues \$ 1,152,524
- ▣ Total Expenditures \$ 1,221,179

- ▣ Net Increase (Decrease) \$ -68,655
 - In Combined Unrestricted/ Restricted Fund Balance
 - Unrestricted Fund Balance is + \$11,912
 - Deficit is caused by one time expense of restricted carry over funds (\$ 74,063)

COMMON MESSAGE

- ▣ Special attention should be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent decisions. Districts in deficit spending should focus on reduction strategies, develop financial projections and contingency plans accordingly. Nicasio is currently projected to deficit spend in the two out years: 2023-24/2024-25
- ▣ Multi Year Projections: a factor in the projections; there are no negotiated salary increases for staff in the two out years.
- ▣ Build Reserves: Community Funded Districts are advised to maintain reserves much greater than the State required minimum (School Services of California advises school districts to try and maintain a minimum 16-18% reserve)
- ▣ Special Education Encroachment: costs are unpredictable as evidenced by Nicasio's projected decrease in Excess Cost for 2022-23. Maintain board's special reserve which is currently in effect in anticipation of a reversal of this trend.

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

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

X

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

Budget available for inspection at:

Public Hearing:

Place: Www.nicasio.org

Place: Nicasio
School District

Date: June 10, 2022

Date: June 15, 2022

Time: 05:00 PM

Adoption
Date: June 16, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-662-2184

Title: CBO

E-mail: _____

Criteria and Standards Review Summary

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

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

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

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 16, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	

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

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

To the County Superintendent of
Schools:

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

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

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

Marin Schools Insurance Authority (MSIA)

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

Signed

Date of Jun
Meeting: 16,
2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Margaret Bonardi
Title:	CBO
Telephone:	415-664-2184
E-mail:	

			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							
A. REVENUES									
1) LCFF Sources		8010-8099	755,500.00	0.00	755,500.00	775,280.00	0.00	775,280.00	2.6%
2) Federal Revenue		8100-8299	0.00	41,211.00	41,211.00	0.00	26,274.00	26,274.00	-36.2%
3) Other State Revenue		8300-8599	7,685.00	122,571.00	130,256.00	7,112.00	39,546.00	46,758.00	-64.1%
4) Other Local Revenue		8600-8799	23,414.00	268,290.00	291,704.00	19,674.00	284,538.00	304,212.00	4.3%
5) TOTAL, REVENUES			786,599.00	432,072.00	1,218,671.00	802,066.00	350,458.00	1,152,524.00	-5.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	237,890.00	100,405.00	338,295.00	247,998.00	97,467.00	345,465.00	2.1%
2) Classified Salaries		2000-2999	136,095.00	46,553.00	182,648.00	126,527.00	38,378.00	164,905.00	-9.7%
3) Employee Benefits		3000-3999	111,249.00	59,944.00	171,193.00	131,659.00	62,094.00	193,753.00	13.2%
4) Books and Supplies		4000-4999	47,701.00	42,152.00	89,853.00	40,516.00	24,472.00	64,988.00	-27.7%
5) Services and Other Operating Expenditures		5000-5999	248,538.00	110,651.00	359,189.00	189,454.00	172,477.00	361,931.00	0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,761.00	95,241.00	102,002.00	0.00	90,137.00	90,137.00	-11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			788,234.00	454,946.00	1,243,180.00	736,154.00	485,025.00	1,221,179.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,635.00)	(22,874.00)	(24,509.00)	65,912.00	(134,567.00)	(68,655.00)	180.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(52,906.00)	52,906.00	0.00	(53,930.00)	53,930.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,906.00)	52,906.00	0.00	(53,930.00)	53,930.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,541.00)	30,032.00	(24,509.00)	11,982.00	(80,637.00)	(68,655.00)	180.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	622,059.87	117,473.63	739,533.50	567,518.87	147,505.63	715,024.50	-3.3%

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)			622,059.87	117,473.63	739,533.50	567,518.87	147,505.63	715,024.50	-3.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			622,059.87	117,473.63	739,533.50	567,518.87	147,505.63	715,024.50	-3.3%
2) Ending Balance, June 30 (E + F1e)			567,518.87	147,505.63	715,024.50	579,500.87	66,868.63	646,369.50	-9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	147,505.63	147,505.63	0.00	66,868.63	66,868.63	-54.7%
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	197,557.88	0.00	197,557.88	195,824.88	0.00	195,824.88	-0.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	75,000.00	0.00	75,000.00	5.6%
Unassigned/Unappropriated Amount		9790	297,960.99	0.00	297,960.99	307,675.99	0.00	307,675.99	3.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	734,881.62	148,235.76	883,117.38				
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	1,000.00	0.00	1,000.00				
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	12,418.00	12,418.00				
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			735,881.62	160,653.76	896,535.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	36,248.18	94.68	36,342.86				
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			36,248.18	94.68	36,342.86				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			699,633.44	160,559.08	860,192.52				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	39,589.00	0.00	39,589.00	39,527.00	0.00	39,527.00	-0.2%
Education Protection Account State Aid - Current Year		8012	7,588.00	0.00	7,588.00	6,834.00	0.00	6,834.00	-9.9%
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	2,776.00	0.00	2,776.00	2,804.00	0.00	2,804.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	701,857.00	0.00	701,857.00	721,743.00	0.00	721,743.00	2.8%
Unsecured Roll Taxes		8042	12,956.00	0.00	12,956.00	13,638.00	0.00	13,638.00	5.3%
Prior Years' Taxes		8043	734.00	0.00	734.00	734.00	0.00	734.00	0.0%
Supplemental Taxes		8044	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)	
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			765,500.00	0.00	765,500.00	785,280.00	0.00	785,280.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			755,500.00	0.00	755,500.00	775,280.00	0.00	775,280.00	2.6%
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	4,849.00	4,849.00	0.00	2,829.00	2,829.00	-41.7%
Special Education Discretionary Grants		8182	0.00	1,179.00	1,179.00	0.00	429.00	429.00	-63.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,303.00	1,303.00		1,303.00	1,303.00	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		1,287.00	1,287.00		1,287.00	1,287.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	32,593.00	32,593.00	0.00	20,426.00	20,426.00	-37.3%
TOTAL, FEDERAL REVENUE			0.00	41,211.00	41,211.00	0.00	26,274.00	26,274.00	-36.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,210.00	0.00	1,210.00	1,271.00	0.00	1,271.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	6,280.00	2,504.00	8,784.00	5,741.00	2,256.00	7,997.00	-9.0%
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%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	195.00	120,067.00	120,262.00	100.00	37,390.00	37,490.00	-68.8%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			7,685.00	122,571.00	130,256.00	7,112.00	39,646.00	46,758.00	-64.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	215,866.00	215,866.00	0.00	222,342.00	222,342.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	500.00	0.00	500.00	0.00	0.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	0.00	5,000.00	2,500.00	0.00	2,500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	1,240.00	31,237.00	32,477.00	500.00	39,907.00	40,407.00	24.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	0.00	4,674.00	4,674.00	0.00	4,674.00	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		21,187.00	21,187.00		22,289.00	22,289.00	5.2%
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			23,414.00	268,290.00	291,704.00	19,674.00	284,538.00	304,212.00	4.3%
TOTAL, REVENUES			786,599.00	432,072.00	1,218,671.00	802,066.00	350,458.00	1,152,524.00	-5.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	162,983.00	75,438.00	238,432.00	171,603.00	72,002.00	243,605.00	2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,897.00	24,966.00	99,863.00	76,395.00	25,465.00	101,860.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			237,890.00	100,405.00	338,295.00	247,998.00	97,467.00	345,465.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	18,968.00	46,553.00	65,521.00	18,968.00	38,378.00	57,346.00	-12.5%
Classified Support Salaries		2200	36,780.00	0.00	36,780.00	36,580.00	0.00	36,580.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,347.00	0.00	80,347.00	70,979.00	0.00	70,979.00	-11.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			136,095.00	46,553.00	182,648.00	126,527.00	38,378.00	164,905.00	-9.7%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	39,660.00	51,030.00	90,690.00	47,368.00	53,679.00	101,047.00	11.4%
PERS		3201-3202	25,184.00	1,496.00	26,680.00	28,083.00	1,741.00	29,824.00	11.8%
OASDI/Medicare/Alternative		3301-3302	13,472.00	4,487.00	17,959.00	15,254.00	4,296.00	19,550.00	8.9%
Health and Welfare Benefits		3401-3402	26,805.00	0.00	26,805.00	34,679.00	0.00	34,679.00	29.4%
Unemployment Insurance		3501-3502	1,980.00	1,279.00	3,259.00	3,066.00	842.00	3,908.00	19.9%
Workers' Compensation		3601-3602	4,148.00	1,652.00	5,800.00	3,209.00	1,536.00	4,745.00	-18.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,249.00	59,944.00	171,193.00	131,659.00	62,094.00	193,753.00	13.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,000.00	17,148.00	25,148.00	1,634.00	14,216.00	15,850.00	-37.0%
Books and Other Reference Materials		4200	740.00	2,504.00	3,244.00	0.00	2,256.00	2,256.00	-30.5%
Materials and Supplies		4300	36,873.00	12,510.00	49,383.00	36,382.00	4,000.00	40,382.00	-18.2%
Noncapitalized Equipment		4400	2,088.00	9,990.00	12,078.00	2,500.00	4,000.00	6,500.00	-46.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,701.00	42,152.00	89,853.00	40,516.00	24,472.00	64,988.00	-27.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,778.00	1,303.00	4,081.00	200.00	51,303.00	51,503.00	1,162.0%
Dues and Memberships		5300	2,375.00	0.00	2,375.00	2,400.00	0.00	2,400.00	1.1%
Insurance		5400 - 5450	11,982.00	0.00	11,982.00	13,396.00	0.00	13,396.00	11.8%
Operations and Housekeeping Services		5500	52,956.00	0.00	52,956.00	44,000.00	0.00	44,000.00	-16.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,545.00	0.00	18,545.00	13,400.00	0.00	13,400.00	-27.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	154,952.00	103,348.00	258,300.00	112,157.00	115,174.00	227,331.00	-12.0%
Communications		5900	4,950.00	6,000.00	10,950.00	3,901.00	6,000.00	9,901.00	-9.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,538.00	110,651.00	359,189.00	189,454.00	172,477.00	361,931.00	0.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	95,241.00	95,241.00	0.00	90,137.00	90,137.00	-5.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,868.00	0.00	1,868.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	4,893.00	0.00	4,893.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,761.00	95,241.00	102,002.00	0.00	90,137.00	90,137.00	-11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			788,234.00	454,945.00	1,243,180.00	736,154.00	485,025.00	1,221,179.00	-1.8%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(132,906.00)	132,906.00	0.00	(133,930.00)	133,930.00	0.00	0.0%
Contributions from Restricted Revenues		8990	80,000.00	(80,000.00)	0.00	80,000.00	(80,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,906.00)	52,906.00	0.00	(53,930.00)	53,930.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(52,906.00)	52,906.00	0.00	(53,930.00)	53,930.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	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	500.00	250.00	-50.0%
5) TOTAL, REVENUES			10,500.00	10,250.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,500.00	10,000.00	-39.4%
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			16,500.00	10,000.00	-39.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,000.00)	250.00	-104.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,000.00)	250.00	-104.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,834.85	49,834.85	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,834.85	49,834.85	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,834.85	49,834.85	-10.7%
2) Ending Balance, June 30 (E + F1e)			49,834.85	50,084.85	0.5%
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	49,834.85	50,084.85	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	54,904.48		
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			54,904.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.74		
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			49.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			54,854.74		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	500.00	250.00	-50.0%
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			500.00	250.00	-50.0%
TOTAL, REVENUES			10,500.00	10,250.00	-2.4%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	10,000.00	-39.4%
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			16,500.00	10,000.00	-39.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			16,500.00	10,000.00	-39.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,000.00	260,000.00	0.0%
5) TOTAL, REVENUES			260,000.00	260,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	255,000.00	255,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			255,000.00	255,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	268,188.79	273,188.79	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			268,188.79	273,188.79	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			268,188.79	273,188.79	1.9%
2) Ending Balance, June 30 (E + F1e)			273,188.79	278,188.79	1.8%
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	273,188.79	278,188.79	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	260,000.00	260,000.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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			260,000.00	260,000.00	0.0%
TOTAL, REVENUES			260,000.00	260,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	255,000.00	255,000.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			255,000.00	255,000.00	0.0%
TOTAL, EXPENDITURES			255,000.00	255,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	775,280.00	0.77%	781,280.00	0.77%	787,280.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,112.00	0.00%	7,112.00	0.00%	7,112.00
4. Other Local Revenues	8600-8799	19,674.00	0.00%	19,674.00	0.00%	19,674.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(53,930.00)	8.09%	(58,295.00)	7.86%	(62,879.00)
6. Total (Sum lines A1 thru A5c)		748,136.00	0.22%	749,771.00	0.19%	751,187.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				247,998.00		255,273.00
b. Step & Column Adjustment				7,275.00		7,493.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	247,998.00	2.93%	255,273.00	2.94%	262,766.00
2. Classified Salaries						
a. Base Salaries				126,527.00		127,792.00
b. Step & Column Adjustment				1,265.00		1,278.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	126,527.00	1.00%	127,792.00	1.00%	129,070.00
3. Employee Benefits	3000-3999	131,659.00	2.80%	135,342.00	3.04%	139,461.00
4. Books and Supplies	4000-4999	40,516.00	2.33%	41,461.00	2.35%	42,434.00
5. Services and Other Operating Expenditures	5000-5999	189,454.00	2.92%	194,984.00	2.92%	200,675.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
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)		736,154.00	2.54%	754,852.00	2.59%	774,406.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,982.00		(5,081.00)		(23,219.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		567,518.87		579,500.87		574,419.87
2. Ending Fund Balance (Sum lines C and D1)		579,500.87		574,419.87		551,200.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	195,824.88		192,096.00		192,096.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
2. Unassigned/Unappropriated	9790	307,675.99		306,323.87		283,104.87
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		579,500.87		574,419.87		551,200.87
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	307,675.99		306,323.87		283,104.87
(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)		382,675.99		381,323.87		358,104.87

F. ASSUMPTIONS

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

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	26,274.00	0.00%	26,274.00	0.00%	26,274.00
3. Other State Revenues	8300-8599	39,646.00	0.00%	39,646.00	0.00%	39,646.00
4. Other Local Revenues	8600-8799	284,538.00	0.00%	284,538.00	0.00%	284,538.00
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%	
c. Contributions	8980-8999	53,930.00	8.09%	58,295.00	7.86%	62,879.00
6. Total (Sum lines A1 thru A5c)		404,388.00	1.08%	408,753.00	1.12%	413,337.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,467.00		100,361.00
b. Step & Column Adjustment				2,894.00		3,011.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,467.00	2.97%	100,361.00	3.00%	103,372.00
2. Classified Salaries						
a. Base Salaries				38,378.00		38,483.00
b. Step & Column Adjustment				114.00		115.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9.00)		(12.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,378.00	0.27%	38,483.00	0.27%	38,586.00
3. Employee Benefits	3000-3999	62,094.00	0.83%	62,608.00	1.08%	63,285.00
4. Books and Supplies	4000-4999	24,472.00	0.00%	24,472.00	0.00%	24,472.00
5. Services and Other Operating Expenditures	5000-5999	172,477.00	-42.64%	98,931.00	-0.52%	98,421.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,137.00	4.84%	94,502.00	4.85%	99,086.00
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)		485,025.00	-13.54%	419,357.00	1.88%	427,222.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(80,637.00)		(10,604.00)		(13,885.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		147,505.63		66,868.63		56,264.63
2. Ending Fund Balance (Sum lines C and D1)		66,868.63		56,264.63		42,379.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	66,868.63		56,264.63		42,379.63
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)		66,868.63		56,264.63		42,379.63
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 classified adjustments due to small restricted fund chnages						

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	775,280.00	0.77%	781,280.00	0.77%	787,280.00
2. Federal Revenues	8100-8299	26,274.00	0.00%	26,274.00	0.00%	26,274.00
3. Other State Revenues	8300-8599	46,758.00	0.00%	46,758.00	0.00%	46,758.00
4. Other Local Revenues	8600-8799	304,212.00	0.00%	304,212.00	0.00%	304,212.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,152,524.00	0.52%	1,158,524.00	0.52%	1,164,524.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				345,465.00		355,634.00
b. Step & Column Adjustment				10,169.00		10,504.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	345,465.00	2.94%	355,634.00	2.95%	366,138.00
2. Classified Salaries						
a. Base Salaries				164,905.00		166,275.00
b. Step & Column Adjustment				1,379.00		1,393.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9.00)		(12.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	164,905.00	0.83%	166,275.00	0.83%	167,656.00
3. Employee Benefits	3000-3999	193,753.00	2.17%	197,950.00	2.42%	202,746.00
4. Books and Supplies	4000-4999	64,988.00	1.45%	65,933.00	1.48%	66,906.00
5. Services and Other Operating Expenditures	5000-5999	361,931.00	-18.79%	293,915.00	1.76%	299,096.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,137.00	4.84%	94,502.00	4.85%	99,086.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,221,179.00	-3.85%	1,174,209.00	2.34%	1,201,628.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		(68,655.00)		(15,685.00)		(37,104.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		715,024.50		646,369.50		630,684.50
2. Ending Fund Balance (Sum lines C and D1)		646,369.50		630,684.50		593,580.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	66,868.63		56,264.63		42,379.63
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	195,824.88		192,096.00		192,096.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
2. Unassigned/Unappropriated	9790	307,675.99		306,323.87		283,104.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		646,369.50		630,684.50		593,580.50
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	307,675.99		306,323.87		283,104.87
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)		382,675.99		381,323.87		358,104.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.34%		32.47%		29.80%
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? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <hr/> <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>		33.36		33.36		33.36
<p>3. Calculating the Reserves</p> <p>a. Expenditures and Other Financing Uses (Line B11)</p>		1,221,179.00		1,174,209.00		1,201,628.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		1,221,179.00		1,174,209.00		1,201,628.00
<p>d. Reserve Standard Percentage Level</p> <p>(Refer to Form 01CS, Criterion 10 for calculation details)</p>		5.00%		5.00%		5.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		61,058.95		58,710.45		60,081.40
<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>		75,000.00		75,000.00		75,000.00
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33.45	33.45	36.89	33.36	33.36	33.45
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00					
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	33.45	33.45	36.89	33.36	33.36	33.45
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	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)	33.45	33.45	36.89	33.36	33.36	33.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			650,770.00	613,337.00	591,157.00	502,418.00	444,890.00	370,557.00	726,079.00	684,989.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,945.00	1,945.00	5,369.00	3,501.00	3,501.00	5,368.00	3,501.00	3,501.00
Property Taxes	8020-8079		0.00	0.00	0.00	12,137.00	0.00	394,280.00	6,532.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	7,760.00	21.00	831.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	10,245.00	10,617.00	0.00	1,583.00
Other Local Revenue	8600-8799		0.00	32,459.00	158.00	0.00	812.00	61,996.00	61,996.00	236.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,945.00	34,404.00	5,527.00	15,638.00	14,558.00	480,021.00	72,050.00	6,151.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	9,298.00	35,186.00	32,938.00	32,851.00	32,697.00	32,902.00	33,850.00
Classified Salaries	2000-2999		8,656.00	9,455.00	11,176.00	13,132.00	12,121.00	11,583.00	11,552.00	11,502.00
Employee Benefits	3000-3999		3,039.00	5,317.00	13,453.00	13,125.00	13,044.00	12,985.00	12,976.00	13,126.00
Books and Supplies	4000-4999		5,672.00	5,599.00	7,939.00	5,689.00	849.00	5,286.00	5,831.00	2,602.00
Services	5000-5999		8,066.00	17,104.00	24,938.00	10,564.00	34,862.00	17,514.00	52,475.00	18,554.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	41,947.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			25,433.00	46,773.00	92,692.00	75,448.00	93,727.00	122,012.00	115,736.00	79,634.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	13,144.00	11,266.00	13,290.00	0.00	0.00	0.00	14,969.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	13,144.00	11,266.00	13,290.00	0.00	0.00	0.00	14,969.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	27,089.00	21,077.00	14,864.00	(2,282.00)	(4,836.00)	(4,024.00)	(970.00)	(4,535.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690							6,511.00	13,343.00	0.00
SUBTOTAL		0.00	27,089.00	21,077.00	14,864.00	(2,282.00)	(4,836.00)	2,487.00	12,373.00	(4,535.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(13,945.00)	(9,811.00)	(1,574.00)	2,282.00	4,836.00	(2,487.00)	2,596.00	4,535.00
E. NET INCREASE/DECREASE (B - C + D)			(37,433.00)	(22,180.00)	(88,739.00)	(57,528.00)	(74,333.00)	355,522.00	(41,090.00)	(68,948.00)
F. ENDING CASH (A + E)			613,337.00	591,157.00	502,418.00	444,890.00	370,557.00	726,079.00	684,989.00	616,041.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			616,041.00	553,175.00	870,420.00	744,191.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,235.00	3,501.00	479.00	8,514.00	0.00	0.00	46,360.00	46,361.00
Property Taxes	8020-8079		0.00	290,320.00	596.00	35,054.00	0.00	0.00	738,919.00	738,919.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(10,000.00)	0.00	0.00	(10,000.00)	(10,000.00)
Federal Revenue	8100-8299		245.00	0.00	0.00	17,417.00	0.00	0.00	26,274.00	26,274.00
Other State Revenue	8300-8599		2,438.00	1,583.00	6,624.00	13,668.00	0.00	0.00	46,758.00	46,758.00
Other Local Revenue	8600-8799		68.00	90,047.00	83.00	56,357.00	0.00	0.00	304,212.00	304,212.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,986.00	385,451.00	7,782.00	121,010.00	0.00	0.00	1,152,523.00	1,152,524.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		32,979.00	34,242.00	30,888.00	37,634.00	0.00	0.00	345,465.00	345,465.00
Classified Salaries	2000-2999		11,134.00	11,813.00	28,401.00	24,379.00	0.00	0.00	164,904.00	164,905.00
Employee Benefits	3000-3999		12,988.00	13,115.00	14,906.00	65,679.00	0.00	0.00	193,753.00	193,753.00
Books and Supplies	4000-4999		2,292.00	1,912.00	1,352.00	19,964.00	0.00	0.00	64,987.00	64,988.00
Services	5000-5999		15,974.00	9,260.00	63,365.00	89,254.00	0.00	0.00	361,930.00	361,931.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	48,190.00	0.00	0.00	90,137.00	90,137.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			75,367.00	70,342.00	138,912.00	285,100.00	0.00	0.00	1,221,176.00	1,221,179.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	(52,669.00)	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(52,669.00)	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	(4,515.00)	(2,136.00)	(4,901.00)	(34,831.00)	0.00		0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690					(19,854.00)			0.00	
SUBTOTAL		0.00	(4,515.00)	(2,136.00)	(4,901.00)	(54,685.00)	0.00	0.00	0.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	4,515.00	2,136.00	4,901.00	2,016.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			(62,866.00)	317,245.00	(126,229.00)	(162,074.00)	0.00	0.00	(68,653.00)	(68,655.00)
F. ENDING CASH (A + E)			553,175.00	870,420.00	744,191.00	582,117.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									582,117.00	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	338,295.00	301	0.00	303	338,295.00	305	0.00		307	338,295.00	309
2000 - Classified Salaries	182,648.00	311	0.00	313	182,648.00	315	0.00		317	182,648.00	319
3000 - Employee Benefits	171,193.00	321	0.00	323	171,193.00	325	0.00		327	171,193.00	329
4000 - Books, Supplies Equip Replace, (6500)	89,853.00	331	20,000.00	333	69,853.00	335	8,529.00		337	69,853.00	339
5000 - Services, . . & 7300 - Indirect Costs	359,189.00	341	0.00	343	359,189.00	345	34,041.00		347	359,189.00	349
TOTAL					1,121,178.00	365	TOTAL			1,121,178.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		415,627.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	415,627.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.37	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60	
2. Percentage spent by this district (Part II, Line 15)37	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)23	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,121,178.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	257,086.12	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	345,465.00	301	0.00	303	345,465.00	305	0.00		307	345,465.00	309
2000 - Classified Salaries	164,905.00	311	0.00	313	164,905.00	315	0.00		317	164,905.00	319
3000 - Employee Benefits	193,753.00	321	0.00	323	193,753.00	325	0.00		327	193,753.00	329
4000 - Books, Supplies Equip Replace. (6500)	64,988.00	331	20,000.00	333	44,988.00	335	7,205.00		337	44,988.00	339
5000 - Services, . . & 7300 - Indirect Costs	361,931.00	341	0.00	343	361,931.00	345	34,254.00		347	361,931.00	349
TOTAL					1,111,042.00	365	TOTAL			1,111,042.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	241,105.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	57,346.00 380
3. STRS.	3101 & 3102	81,592.00 382
4. PERS.	3201 & 3202	6,553.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	8,427.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	32,859.00 385
7. Unemployment Insurance.	3501 & 3502	2,856.00 390
8. Workers' Compensation Insurance.	3601 & 3602	2,871.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		433,609.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS.	433,609.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.39	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374, (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)60
2. Percentage spent by this district (Part II, Line 15)39
3. Percentage below the minimum (Part III, Line 1 minus Line 2)21
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	1,111,042.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	232,985.51

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,243,180.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,521.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,761.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,761.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,201,898.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				33.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				35,931.18

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	915,768.37	24,105.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	915,768.37	24,105.51
B. Required effort (Line A.2 times 90%)	824,191.53	21,694.96
C. Current year expenditures (Line I.E and Line II.B)	1,201,898.00	35,931.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
No Adjustment	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

29,825.00

2. Contracted general administrative positions not paid through payroll

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

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

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B. Salaries and Benefits - All Other Activities

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

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

662,311.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	62,578.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,806.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	6,792.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	77,176.08
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	77,176.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	496,719.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	286,912.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	107,173.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	17,805.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	9,250.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	144,142.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,064,001.93

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

7.25%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

7.25%

Part IV - Carry-forward Adjustment

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

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

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

77,176.08

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

1. Carry-forward adjustment from the second prior year

10,668.69

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

0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.85%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

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

0.00

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

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

not
applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward

adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

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

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

0.00

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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	9,773.33		4,166.19	13,939.52
2. State Lottery Revenue	8560	6,280.00		2,504.00	8,784.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		16,053.33	0.00	6,670.19	22,723.52
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	6,025.00		2,504.00	8,529.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	792.00			792.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,817.00	0.00	2,504.00	9,321.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	9,236.33	0.00	4,166.19	13,402.52
D. COMMENTS:					

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

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

page 1				
2022 -2023 ADOPTED BUDGET		NICASIO SCHOOL DISTRICT		
		BUDGET		
	2021-22	2022-23	2023-24	2024-25
	ESTIMATED ACTUALS	BUDGET	MYP	MYP
LCFF Sources	755,500	775,280	781,280	787,280
Federal Revenues	41,211	26,274	26,274	26,274
State Revenues	130,256	46,758	46,758	46,758
Local Revenues	291,704	304,212	304,212	304,212
Total Revenues	1,218,671	1,152,524	1,158,524	1,164,524
Certificated	338,295	345,465	355,634	366,138
Classified	182,648	164,905	166,275	167,656
Benefits	171,193	193,753	197,950	202,746
Supplies	89,853	64,988	65,933	66,906
Services	359,189	361,931	293,915	299,096
Capital Outlay	-	-		
Transfers to Agencies	102,002	90,137	94,502	99,086
Total Expenditures	1,243,180	1,221,179	1,174,209	1,201,628
Net Change	(24,509)	(68,655)	(15,685)	(37,104)
Beginning Fund Balance	739,533	715,024	646,369	630,684
Ending Fund Balance	715,024	646,369	630,684	593,580
Components of Ending Fund Balance	2021-22	2022-23	2023-24	2024-25
	ESTIMATED ACTUALS	BUDGET	MYP	MYP
Restricted	147,505	66,869	56,264	42,379
Reserved for Revolving Cash	1,000	1,000	1,000	1,000
Economic Uncertainty	71,000	75,000	75,000	75,000
Board Reserve for Uncertainty	152,558	152,558	152,558	152,558
Board Reserve for Special Education	45,000	45,000	45,000	45,000
Undesignated/Unappropriated	450,519	305,942	300,862	277,643
	867,582	646,369	630,684	593,580
Economic Uncertainty - state required	5%	6%	6%	6%
Board reserve for uncertainty	12%	12%	13%	13%

Board reserve for Special Education	4%	4%	4%	4%
Undesignated/Unappropriated	36%	25%	26%	23%
Total reserves available for uncertainty	<u>57%</u>	<u>47%</u>	<u>49%</u>	<u>46%</u>
Multi Year Projections: MYP				
2023-24	2023-24			
Unrestricted: Revenue	Restricted Revenue			
Property Tax - 1% Increase, Secure Tax	No Increase to State, Federal or Local funding			
No Increase to State, Federal or Local funding				
Unrestricted Expenditures	Restricted Expenditures			
Salaries and benefits:	Salaries and benefits:			
Increase certificated salaries for step and column 3%	Increase certificated salaries for step and column 3%			
Increase classified salaries for step and column 1%	Increase classified salaries for step and column 1%			
Increase Health and Welfare 5%	Increase Health and Welfare 5%			
Retirement:	Retirement:			
STRS - no increase = 19.105	STRS - no increase			
PERS - decrease .17% = 25.2%	PERS - decrease .17%			
Books, Supplies, Services, Equipment and Other Outgo	Books, Supplies, Services, Equipment and Other Outgo			
Increase materials/services by 3% CPI	Increase materials/services by 3% CPI			
	Eliminate all one time expenditures for material and			
	services paid from restricted carryover Covid Stimulus Funding			
	Increase excess cost to MCOE by 5%			
2024-25	2024-25			
Unrestricted: Revenue	Restricted Revenue			
Property Tax - 1% Increase, Secure Tax	No increase to State, Federal and Local Funding			
No increase to State, Federal and Local Funding				
Unrestricted Expenditures	Restricted Expenditures			
Increase certificated salaries for step and column 3%	Increase certificated salaries for step and column 3%			
Increase classified salaries for step and column 1%	Increase classified salaries for step and column 1%			
Increase Health and Welfare 5%	Increase Health and Welfare 5%			
Retirement:	Retirement:			
STRS - no increase = 19.10%	STRS - no increase = 19.10%			
PERS - decrease .6% = 24.65	PERS - decrease .6% = 24.65			
Increase materials/supplies by 3% CPI	Increase materials/supplies by 3% CPI			

		Increase excess cost to MCOE by 5%		
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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):	33.36
District's ADA Standard Percentage Level:	3.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	38	38		
Charter School	0			
Total ADA	38	38	0.4%	Met
Second Prior Year (2020-21)				
District Regular	37	37		
Charter School	0			
Total ADA	37	37	0.3%	Met
First Prior Year (2021-22)				
District Regular	37	37		
Charter School	0	0		
Total ADA	37	37	0.0%	Met
Budget Year (2022-23)				
District Regular	33			
Charter School	0			
Total ADA	33			

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):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Budget	CBEDS Actual		
Third Prior Year (2019-20)	District Regular	38	38		
	Charter School				
	Total Enrollment	38	38	0.0%	Met
Second Prior Year (2020-21)	District Regular	34	34		
	Charter School				
	Total Enrollment	34	34	0.0%	Met
First Prior Year (2021-22)	District Regular	36	36		
	Charter School	0			
	Total Enrollment	36	36	0.0%	Met

Budget Year (2022-23)	
District Regular	36
Charter School	
Total Enrollment	36

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	37	38	
Charter School		0	
Total ADA/Enrollment	37	38	97.1%
Second Prior Year (2020-21)			
District Regular	37	34	
Charter School	0		
Total ADA/Enrollment	37	34	108.5%
First Prior Year (2021-22)			
District Regular	33	36	
Charter School			
Total ADA/Enrollment	33	36	92.9%
Historical Average Ratio:			99.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 100.0%

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 Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)	District Regular	33	36		
	Charter School	0			
	Total ADA/Enrollment	33	36	92.7%	Met
1st Subsequent Year (2023-24)	District Regular	33	36		
	Charter School	0	0		
	Total ADA/Enrollment	33	36	92.7%	Met
2nd Subsequent Year (2024-25)	District Regular	33	36		
	Charter School	0			
	Total ADA/Enrollment	33	36	92.7%	Met

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

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

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

Explanation:

(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
Basic Aid
Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	36.89	33.45	33.36	33.36
b. Prior Year ADA (Funded)		36.89	33.45	33.36
c. Difference (Step 1a minus Step 1b)		(3.44)	(.09)	0.00
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(9.33%)	(.27%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		779,150.00	786,241.00	793,472.00
b1. COLA percentage		0.00%		
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)		-9.3%	-0.3%	0.0%
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)	718,323.00	738,919.00	739,886.00	747,117.00
Percent Change from Previous Year		2.87%	.13%	.98%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.87% to 3.87%	-0.87% to 1.13%	-0.02% to 1.98%

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)	765,500.00	785,280.00	791,280.00	797,280.00
District's Projected Change in LCFF Revenue:		2.58%	.76%	.76%
Basic Aid Standard		1.87% to 3.87%	-0.87% to 1.13%	-0.02% to 1.98%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	452,628.35	622,868.25	72.7%
Second Prior Year (2020-21)	468,227.30	652,923.15	71.7%
First Prior Year (2021-22)	485,234.00	788,234.00	61.6%
	Historical Average Ratio:		68.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.6% to 73.6%	63.6% to 73.6%	63.6% to 73.6%

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)	506,184.00	736,154.00	68.8%	Met
1st Subsequent Year (2023-24)	518,407.00	754,852.00	68.7%	Met
2nd Subsequent Year (2024-25)	531,297.00	774,406.00	68.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(9.33%)	(.27%)	0.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-19.33% to 0.67%	-10.27% to 9.73%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-14.33% to -4.33%	-5.27% to 4.73%	-5.00% to 5.00%

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

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	41,211.00		
Budget Year (2022-23)	26,274.00	(36.25%)	Yes
1st Subsequent Year (2023-24)	26,274.00	0.00%	No
2nd Subsequent Year (2024-25)	26,274.00	0.00%	No

Explanation:
(required if Yes)

Decrease to 1x funds

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

First Prior Year (2021-22)	130,256.00		
Budget Year (2022-23)	46,758.00	(64.10%)	Yes
1st Subsequent Year (2023-24)	46,758.00	0.00%	No
2nd Subsequent Year (2024-25)	46,758.00	0.00%	No

Explanation:
(required if Yes)

Decrease to 1x funds

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

First Prior Year (2021-22)	291,704.00		
Budget Year (2022-23)	304,212.00	4.29%	Yes
1st Subsequent Year (2023-24)	304,212.00	0.00%	No
2nd Subsequent Year (2024-25)	304,212.00	0.00%	No

Explanation:
(required if Yes)

Increase to Parcel tax and donations

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

First Prior Year (2021-22)	89,853.00		
Budget Year (2022-23)	64,988.00	(27.67%)	Yes
1st Subsequent Year (2023-24)	65,933.00	1.45%	No
2nd Subsequent Year (2024-25)	66,906.00	1.48%	No

Explanation:
(required if Yes)

Reduced due to 1x expenditures

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

First Prior Year (2021-22)	359,189.00		
Budget Year (2022-23)	361,931.00	.76%	Yes
1st Subsequent Year (2023-24)	293,915.00	(18.79%)	Yes
2nd Subsequent Year (2024-25)	299,096.00	1.76%	No

Explanation:
(required if Yes)

Reduced due to 1x expenditures

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

DATA ENTRY: All data are extracted or calculated.

Percent Change

Object Range / Fiscal Year	Amount	Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	463,171.00		
Budget Year (2022-23)	377,244.00	(18.55%)	Met
1st Subsequent Year (2023-24)	377,244.00	0.00%	Met
2nd Subsequent Year (2024-25)	377,244.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	449,042.00		
Budget Year (2022-23)	426,919.00	(4.93%)	Met
1st Subsequent Year (2023-24)	359,848.00	(15.71%)	Not Met
2nd Subsequent Year (2024-25)	366,002.00	1.71%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

<p>Explanation:</p> <p>Federal Revenue</p> <p>(linked from 6B</p> <p>if NOT met)</p>	
<p>Explanation:</p> <p>Other State Revenue</p> <p>(linked from 6B</p> <p>if NOT met)</p>	
<p>Explanation:</p> <p>Other Local Revenue</p> <p>(linked from 6B</p> <p>if NOT met)</p>	

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

<p>Explanation:</p> <p>Books and Supplies</p> <p>(linked from 6B</p> <p>if NOT met)</p>	<p>Reduced due to 1x expenditures</p>
<p>Explanation:</p>	<p>Reduced due to 1x expenditures</p>

Services and Other Exps

(linked from 6B

if NOT met)

7. CRITERION: Facilities Maintenance

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

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

NOTE:

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of

the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

1,179,406.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum
Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

1,179,406.00

35,382.18

0.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	69,000.00	71,000.00	71,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	267,493.41	350,993.29	297,960.99
	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)	336,493.41	421,993.29	368,960.99
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,023,070.08	973,539.78	1,243,180.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,023,070.08	973,539.78	1,243,180.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	32.9%	43.3%	29.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

11.0%	14.4%	9.9%
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¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

Special Reserve Fund for Other Than Capital Outlay Projects.
Available reserves will be reduced by
any negative ending balances in restricted resources in the
General Fund.

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	86,313.97	622,868.25	N/A	Met
Second Prior Year (2020-21)	90,038.23	652,923.15	N/A	Met
First Prior Year (2021-22)	(54,541.00)	788,234.00	6.9%	Met
Budget Year (2022-23) (Information only)	11,982.00	736,154.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

33

District's Fund Balance Standard Percentage Level: 1.7%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	427,995.97	445,707.67	N/A	Met
Second Prior Year (2020-21)	460,226.67	532,021.64	N/A	Met
First Prior Year (2021-22)	541,490.64	622,059.87	N/A	Met
Budget Year (2022-23) (Information only)	567,518.87			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

* 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.	33	33	33
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)	1,221,179.00	1,174,209.00	1,201,628.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,221,179.00	1,174,209.00	1,201,628.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent			

	(Line B3 times Line B4)	61,058.95	58,710.45	60,081.40
6.	Reserve Standard - by Amount			
	(\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard			
	(Greater of Line B5 or Line B6)	75,000.00	75,000.00	75,000.00

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	75,000.00	75,000.00	75,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	307,675.99	306,323.87	283,104.87
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)	382,675.99	381,323.87	358,104.87
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.34%	32.47%	29.80%
District's Reserve Standard				
(Section 10B, Line 7):		75,000.00	75,000.00	75,000.00
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(132,906.00)			
Budget Year (2022-23)	(133,930.00)	1,024.00	.8%	Met
1st Subsequent Year (2023-24)	(135,116.00)	1,186.00	.9%	Met
2nd Subsequent Year (2024-25)	(139,744.00)	4,628.00	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Leases				
Certificates of Participation				
General Obligation Bonds	2	Parcel Tax		780,000
Supp Early Retirement Program	1	General Fund Unrestricted Revenue		0
State School Building Loans				
Compensated Absences				

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

TOTAL:				780,000

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	220,000	240,000	260,000	270,000
Supp Early Retirement Program	6,312	0	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	226,312	240,000	260,000	270,000
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

General obligation bonds are collected and paid by the Marin County Treasurer from Parcel Taxes. Early retirement incentive payment is paid with unrestricted general fund revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund Governmental Fund

<input type="text"/>	<input type="text"/>
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4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

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

<input type="text"/>
<input type="text"/>
0.00
<input type="text"/>
<input type="text"/>

of the OPEB valuation

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		

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)

2

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

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

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

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

S8.

Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	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	3.0	3.0	3.0	3.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Unsettled for 2021-22 forward

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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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

4,067

7. Amount included for any tentative salary schedule increases

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
23,494	24,669	25,902
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
9,775	10,169	10,504
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	2.5	2.5	2.5	2.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Unsettled for 2021-22 forward.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

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

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

--	--	--

One Year Agreement

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

or

Multiyear Agreement

Total cost of salary settlement
% 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

1,858

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
11,185	11,557	11,942
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,450	1,478	1,493
1.0%	1.0%	1.0%

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

(2022-23)

(2023-24)

(2024-25)

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	0	0	0	0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

--	--	--

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

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

**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

Management/Supervisor/Confidential

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

Step and Column Adjustments

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

Management/Supervisor/Confidential

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

Other Benefits (mileage, bonuses, etc.)

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

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 16, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review