



Two Rock Union School District
5001 Spring Hill Road • Petaluma, CA • 94952
Phone: (707) 762-6617 • Fax: (707) 762-1923
www.trusd.org

AGENDA
BOARD OF TRUSTEES
TWO ROCK UNION SCHOOL DISTRICT
SPECIAL MEETING

June 24, 2022
Open Session 9:00 AM
STEAM Room 12

1. CALL TO ORDER
A. ROLL CALL

2. RECONVENE TO PUBLIC MEETING
Report of any actions taken during Closed Session (if necessary).

3. PUBLIC COMMENT
Members of the public may address the Board concerning any item of interest within the subject matter jurisdiction of the Board. No discussion or action shall be taken on any item not appearing on the Agenda. Each person will be allowed up to three (3) minutes per item.

4. ACTION ITEMS

4.1 Local Control Accountability Plan (LCAP)

PG. 1

Background:

Plan: The Local Control and Accountability Plan for the school year 2022-2023 for Two Rock Union School District

Public Comment:

Board Discussion:

Recommended motion: It is recommended that the Board of Trustees adopt the LCAP for 2022 - 2023.

Motion:

Second:

Aye:

Nay:

Board of Trustees

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin
Stephen Owens, Superintendent/Principal

4.2 2022-2023 Budget for Two Rock Union School District.

PG. 85

Background: Annual budget for the District

Plan: The annual budget prepared for 2022-2023. School District Certification attached to 2022-2023 Budge.

Public Comment:

Board Discussion:

Recommended motion: It is recommended that the Board adopt the 2022-2023 Budget.

Motion: Second: Aye: Nay:

4.3 Superintendent Contract

PG. 289

Plan: Extend the superintendent contract through June 2025.

Public Comment:

Board Discussion:

Recommended motion: It recommended that the Board approve the superintendent contact.

Motion: Second: Aye: Nay:

4.4 Mural on Exterior Wall, Rm 10

PG. 301

Background: Mural on exterior wall of room ten.

Plan: Local artist to paint a mural on the wall of room ten with involvement of students. The mural will reflect the culture of Two Rock Valley including the Coast Guard, dairy industry and those who live in the valley.

Public Comment:

Board Discussion:

Recommended motion: It is recommended that the Board approve to paint a mural and approve funding \$1600.00 for painting it.

Motion: Second: Aye: Nay:

5. ADJOURNMENT TO CLOSED SESSION (if necessary)

6. RECONVENE TO PUBLIC MEETING Report of any actions taken during Closed Session (if necessary)

7. DATES AND FUTURE AGENDA ITEMS

8. SIGNING OF PAPERS

9. ADJOURNMENT

ACTION

Motion: Second: Aye: Nay:

Board of Trustees

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin
Stephen Owens, Superintendent/Principal

Posted By:



Stephen Owens, Superintendent

Accessibility Accommodations

If you require assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the school office at 707-762-6617. You are encouraged to provide as much advance notice as possible to better enable Two Rock Union School District to meet your accessibility needs in accordance with applicable law.

Public Records

In accordance with Government Code section 54957.5 and the Public Records Act, public records that are distributed to a majority of the Board of Trustees concerning open session agenda items will be made available upon request. Such records distributed less than 72 hours prior to a regular meeting are available for inspection at the District Office located at 5001 Spring Hill Road, Petaluma, CA 94952.

Board of Trustees

John Silvestrini, President ♦ Ken Mazetta, Clerk ♦ Gayleen Maas ♦ Kathy Wilson ♦ John Martin
Stephen Owens, Superintendent/Principal

2022-23 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Two Rock Union Elementary School District
CDS Code:	49-70979-605231
LEA Contact Information:	Name: Stephen Owens Position: Superintendent/Principal Email: sowens@trusd.org Phone: 707-762-6617
Coming School Year:	2022-23
Current School Year:	2021-22

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2022-23 School Year	Amount
Total LCFF Funds	\$1,524,934
LCFF Supplemental & Concentration Grants	\$133927
All Other State Funds	\$292465
All Local Funds	\$189135
All federal funds	\$508600
Total Projected Revenue	\$2,515,134

Total Budgeted Expenditures for the 2022-23 School Year	Amount
Total Budgeted General Fund Expenditures	\$2,507,330
Total Budgeted Expenditures in the LCAP	\$1291597
Total Budgeted Expenditures for High Needs Students in the LCAP	\$133927
Expenditures not in the LCAP	\$1,215,733

Expenditures for High Needs Students in the 2021-22 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the LCAP	\$146665
Actual Expenditures for High Needs Students in LCAP	\$148560

Funds for High Needs Students	Amount
2022-23 Difference in Projected Funds and Budgeted Expenditures	\$0
2021-22 Difference in Budgeted and Actual Expenditures	\$1,895

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Expenditures not included in the LCAP include District staff that supports District and school operations include a Superintendent/principal, Assistant Business Manager and a Maintenance/Custodial staff member whose salary and benefits are not included in the LCAP and other related facility expenses.
The amount budgeted to increase or improve services for high needs students in the 2022-23 LCAP is less	The services for high needs students include hiring additional bilingual support staff in the classroom.

than the projected revenue of LCFF supplemental and concentration grants for 2022-23. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Two Rock Union Elementary School District

CDS Code: 49-70979-605231

School Year: 2022-23

LEA contact information:

Stephen Owens

Superintendent/Principal

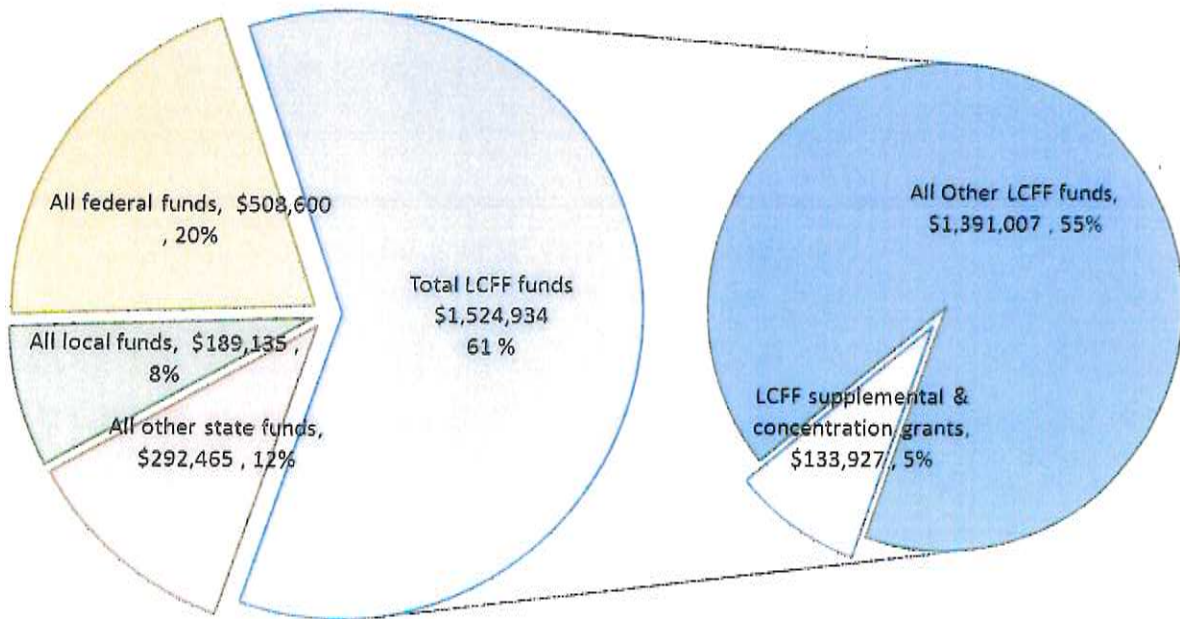
sowens@trusd.org

707-762-6617

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



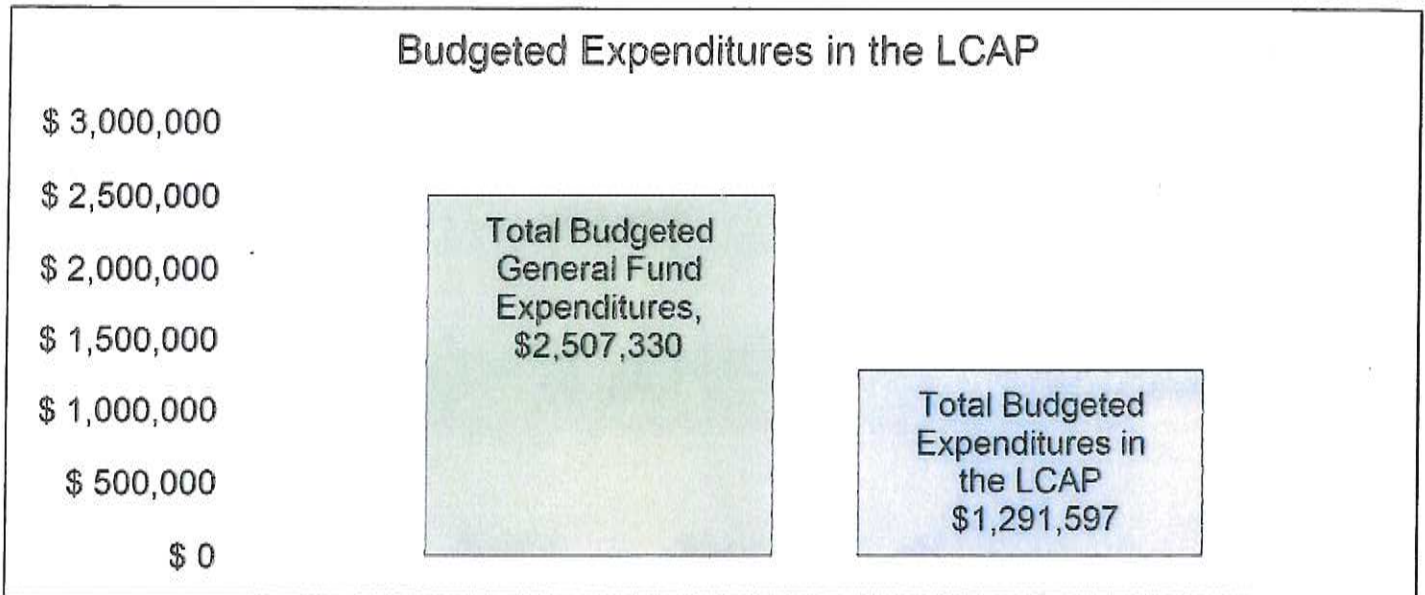
This chart shows the total general purpose revenue Two Rock Union Elementary School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Two Rock Union Elementary School District is \$2,515,134, of which \$1,524,934 is Local Control Funding Formula (LCFF), \$292,465 is other state funds, \$189,135 is local funds, and \$508,600 is federal funds. Of the \$1,524,934 in

LCFF Funds, \$133927 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 Two Rock Union Elementary School District plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Two Rock Union Elementary School District plans to spend \$2,507,330 for the 2022-23 school year. Of that amount, \$1,291,597 is tied to actions/services in the LCAP and \$1,215,733 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Expenditures not included in the LCAP include District staff that supports District and school operations include a Superintendent/principal, Assistant Business Manager and a Maintenance/Custodial staff member whose salary and benefits are not included in the LCAP and other related facility expenses.

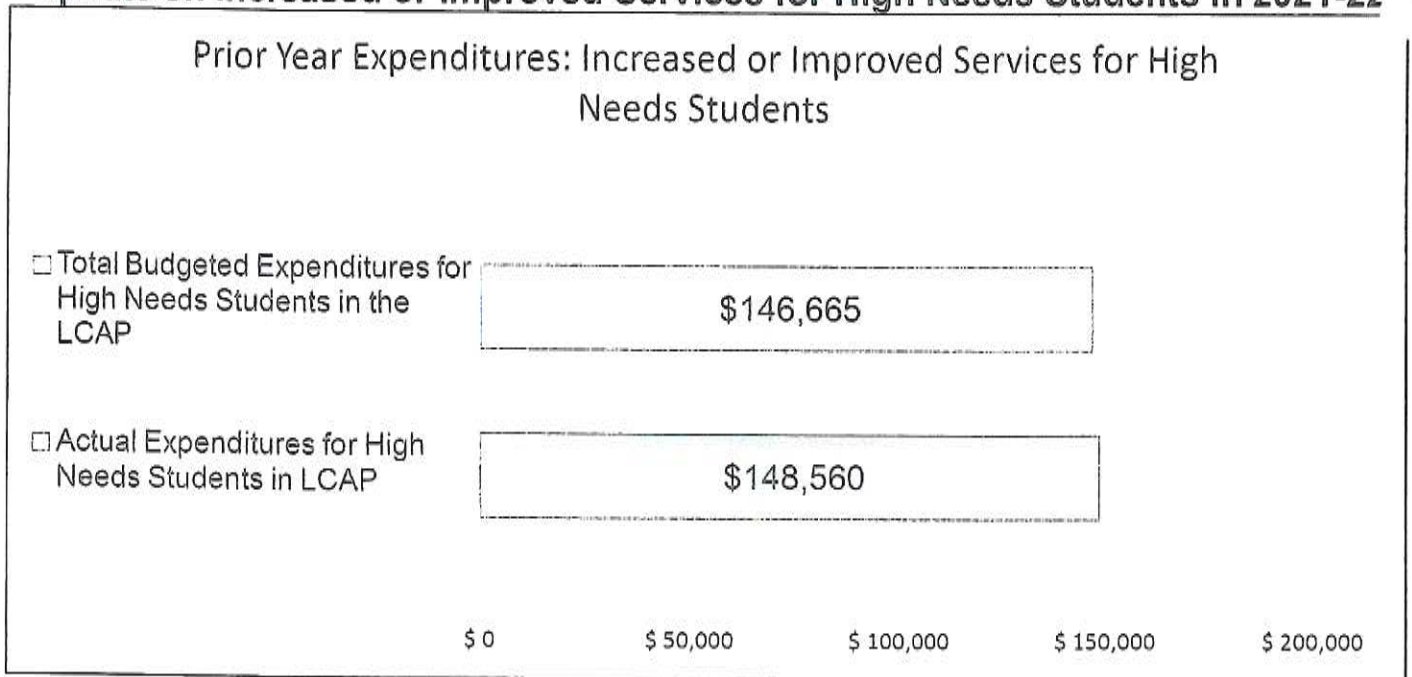
Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Two Rock Union Elementary School District is projecting it will receive \$133,927 based on the enrollment of foster youth, English learner, and low-income students. Two Rock Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Two Rock Union Elementary School District plans to spend \$133,927 towards meeting this requirement, as described in the LCAP.

The services for high needs students include hiring additional bilingual support staff in the classroom.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2021-22, Two Rock Union Elementary School District's LCAP budgeted \$146665 for planned actions to increase or improve services for high needs students. Two Rock Union Elementary School District actually spent \$148560 for actions to increase or improve services for high needs students in 2021-22.



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Two Rock Union Elementary School District

CDS Code: 49-70979-605231

School Year: 2022-23

LEA contact information:

Stephen Owens

Superintendent/Principal

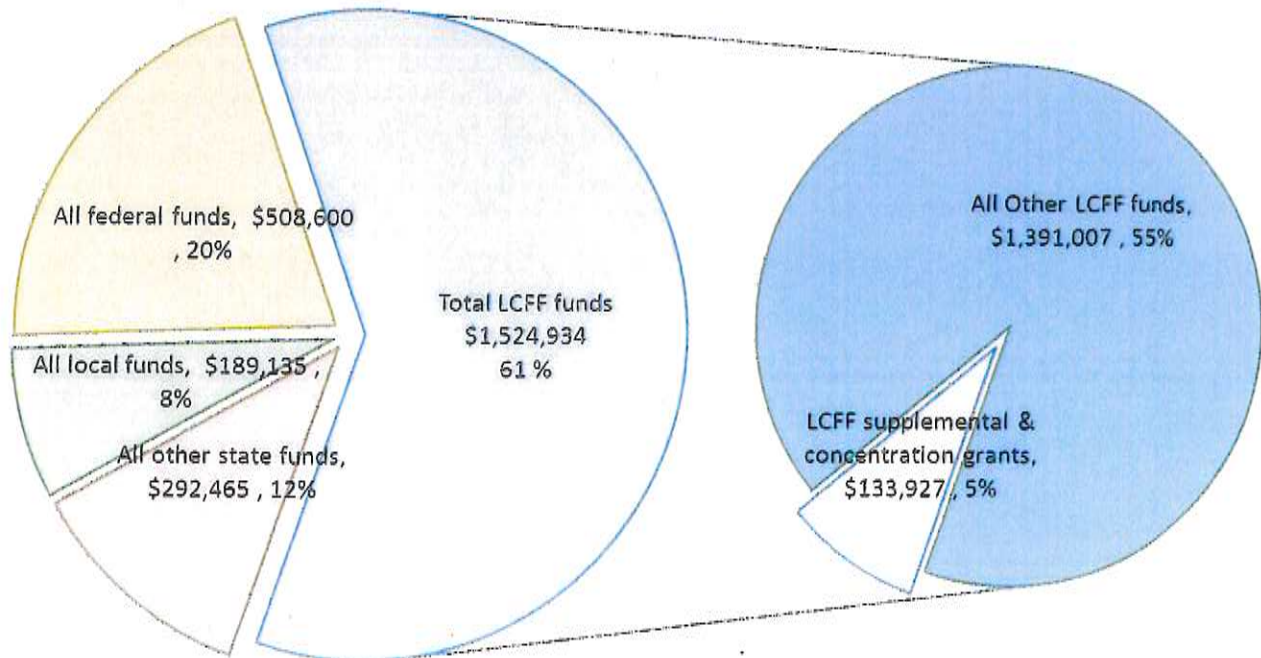
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Budget Overview for the 2022-23 School Year

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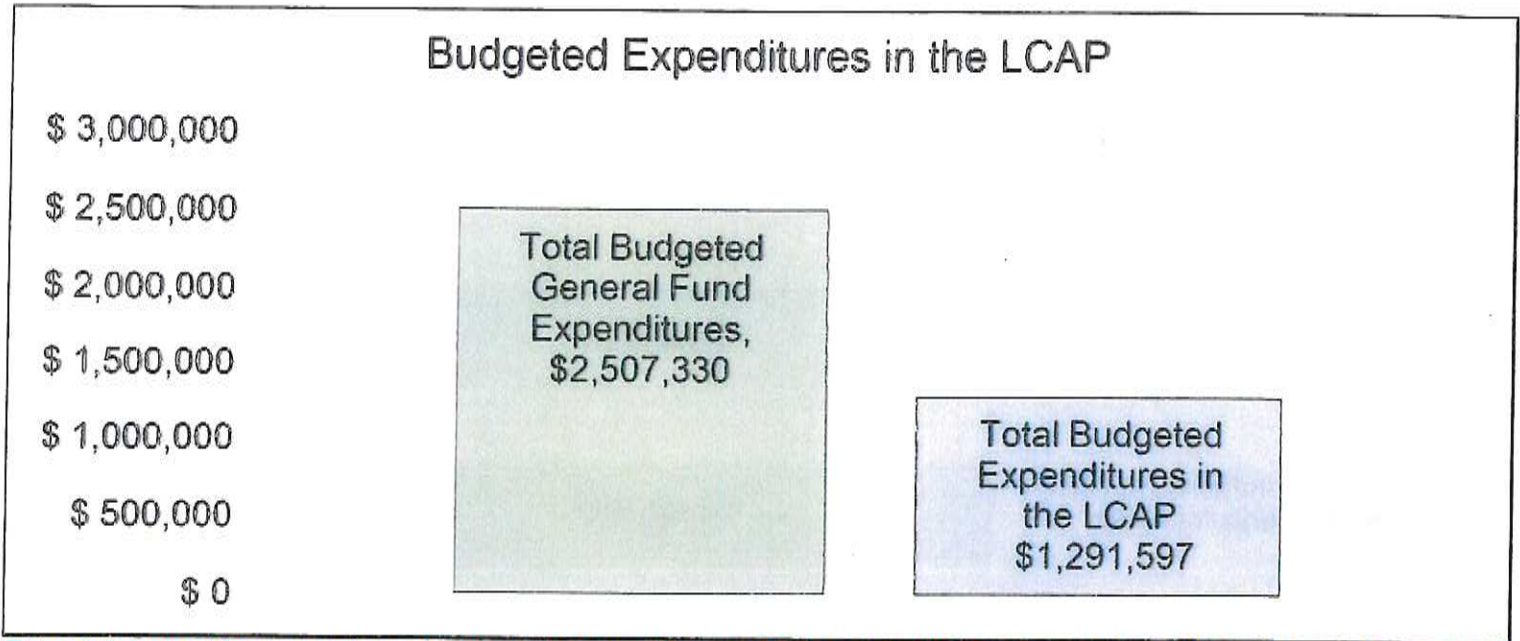


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LCFF Budget Overview for Parents

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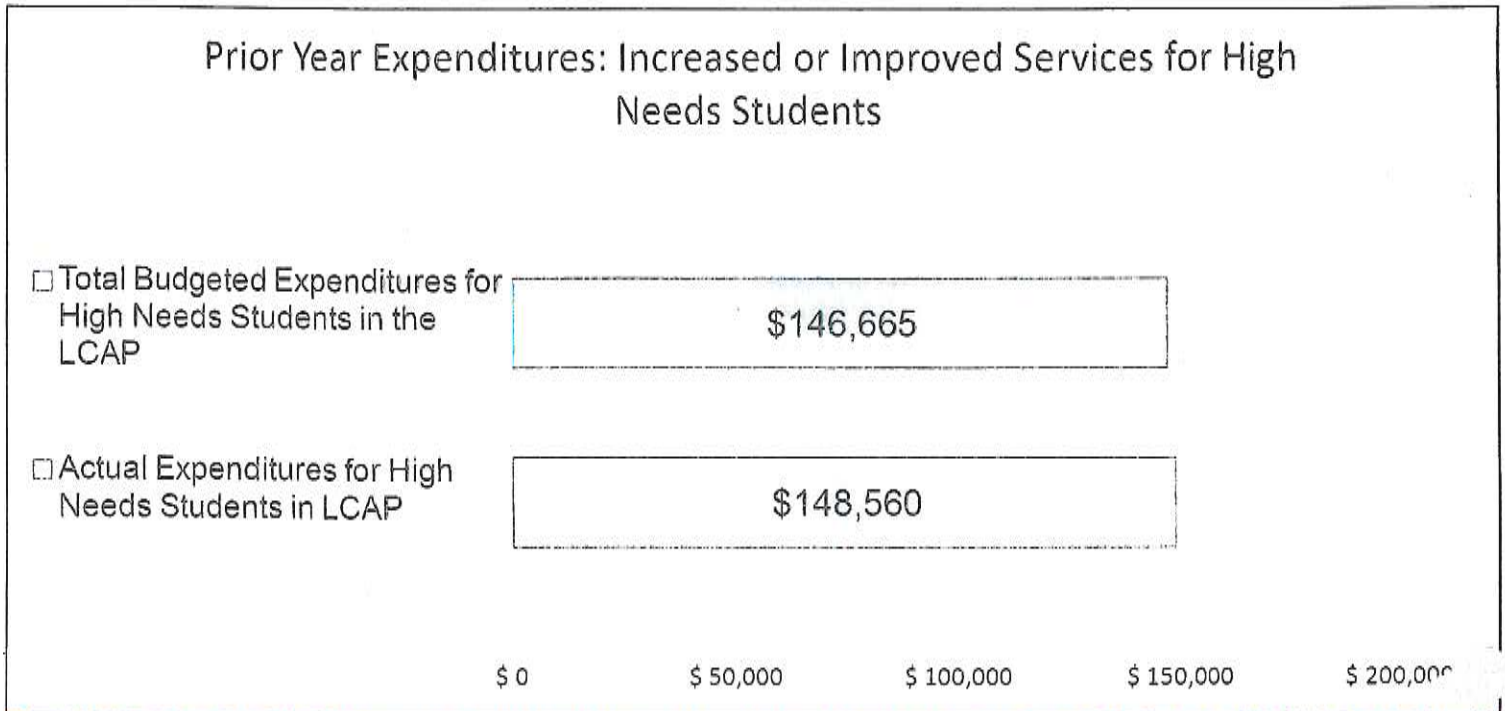
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LCFF Budget Overview for Parents

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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
Two Rock Union Elementary School District	Stephen Owens Superintendent/principal	sowens@trusd.org (707) 762-6617

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).

The ESSER III plan was presented to the Board of Governors at The Board meeting October 15, 2021
 The Expanded Learning Opportunities Grant Plan was presented to Two Rock staff at the April 21, 2021 Staff Meeting, April 28, 2021 ELAC and adopted at the May 12, 2021 Board of Governors Meeting.
 The LCAP Update was presented at the Board of Governors November 10, 2021 meeting
 Parent Advisory/LCAP September 16, 2021 Meeting

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.

Two Rock Union School District has a student population below 55% who qualify for the additional concentration grant add-on funding. The site hired a bilingual instructional aide to support EL and low income students. It has been a challenge to hire more support staff to assist with low Rock's low income and EL students.

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.

Two Rock Union School District has reached out and engaged its learning partners in a variety of ways. Listed below are some of the ways and dates Two Rock Union School District has involved the learning community to use one-funds to support recovery from the COVID pandemic and the impacts of distance learning.

- Parent Back to School Night September 2, 2021
- Staff meeting September 8, 22, 2021
- Staff meeting with the Principal September 10, 2021
- Board Meetings August 11, 2021 and October 14 2021
- Parent Survey October 8, in both English and Spanish
- AC/DLAC September 10 and October 15, 2021

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.

- The District plans for Continuous and safe learning
- \$32,000 on social and emotional supports service in 2022-2023 for two counselors. ELOG/LCP Alignment
- \$13,000 Technology purchase for chrome books to update students inventory for classroom use. LCP Alignment
- \$3,500 for hiring a bi-lingual instructional aide to provide instructional support to in ELA for EL students. This aligns with LCAP goal 1 action

- Addressing the Impact of Lost Instructional Time
- \$55,539 Expanded Learning in 2022-2023 Summer learning programs opportunities for K-16 students. ELOG and LCAP goal 1 action 12
- Alignment
- \$7,739 MTSS Professional Development for staff. LCP actions to address pupil learning loss.
- \$12,500 Reading and Mathematics assessments and supports for 2022-2023 ELOG/LCP Alignment

4) \$4,200 Before and after school interventions to address students learning loss and knowledge gaps from distance learning. ELOG/LCP/LCAP goal 4 action 4, goal 1, Action 12 Goal 1 action 6

Two Rock Union School District will be using ESSR III funds address students' academic, social and emotional needs, learning loss from the COVID-19 pandemic.

Addressing the needs has come with both success and challenges. Listed are success for students:

1. An RSP teacher was hired to support RSP students and one hour of her time is used for in school interventions in mathematics
2. All students have a chrome book to use for interventions in IXL and STAR Ren Learning
3. Students in grades 1-3 are assigned in school interventions for 4 hours a week in literacy to promote reading competency
Mental Health Support
1. Staff collaborating with the Penn St University MTSS support Team for mentoring and identifying and students in the early stages for emotional or behavioral supports
2. Two Rock has two counselors three days a week.
3. After school interventions for students in math and ELA

Challenges:

1. Attendance has been impacted by the pandemic.
2. It has been difficult to hire support personnel such as instructional aides.
3. Staffing shortages when an employee is ill.
4. Limited time for counselors at the school.
5. Students have difficulty adjusting to in person learning and some classroom behavior issues.

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.

Two Rock Union School District used it ESSER III, ELOG, and Teacher Effectiveness Block Grant monies to fund programs for students to address learning during the COVID-19 pandemic. Some of the funds were spent on technology to update in class supports for students in ELA and mathematics. Each student is assigned a chrome book grades 2-6. Student can access IXL and STAR Ren learning programs for interventions and formative assessments used for benchmarks. The benchmarks assessment monitor and assess student progress in ELA and mathematics. One time monies were used to fund summer school programs for staffing and materials. The summer school program was designed to address the learning loss incurred from distance learning in the 2020-21 School year. Intervention programs during the school day and after school were funded through the monies in the grant for staff and materials. The use of funds aligns with the district's LCAP goals in the area of:

Hiring a bilingual instructional aide - LCP/LCAP goal 1 action 2
Comprehensive summer learning program for 2020-21 and 2022-23 ELOG/LCAP goal 1 action 12
Multi-Tiered System of Supports (MTSS) LCP/LCAP goal 1 action 9
Before and after school interventions ELOG/LCP/LCAP goal 1 action 12, goal 1 action 6
Reading and math assessment and supports LCAP goal 1 action 5

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 lciff@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 fits 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 in 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.

rompt 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."

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/relief/funds.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.

rompt 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."

The 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.

rompt 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 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
Two Rock Union Elementary School District	Stephen Owens Superintendent/Principal	sowens@trusd.org 707-762-6617

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.

Two Rock Elementary School is a single school district located in western Petaluma. The school currently has an enrollment of 162 students in grades TK-6. The school also hosts two preschool programs; one program serves children beginning at age 3 another program is for students with disabilities. Approximately 60% of the school's diverse student population comes from the United States Coast Guard Training Center (TRACEN) located adjacent to our school site. The remaining population comes from the families living on the surrounding ranches and dairies, along with other students on inter-district transfers. Our student body is comprised of 35% English Language Learners, with 54% receiving Free and Reduced Lunch.

Two Rock Elementary School offers a full educational program to our students that includes physical education, music, art, library and garden programs. We employ a full time English Language Development teacher and a .80 FTE special education teacher, both of whom also support intervention programs. Students also benefit from counseling, speech and school psychologist services. We offer after school and summer intervention programs in mathematics and reading. In addition to our before school day care program, we offer After School Enrichment Services (ASES), that provide homework assistance combined with enrichment classes for students. There is an after school sports program for students in grades 4th-6th.

Our students benefit from 1:1 devices in grades 2nd-6th and 2:1 devices in grades TK-1st. All classes are equipped with large flat panel TVs. The addition of a STEAM lab with broadcast equipment and new multi-use room audio visual system allows for collaboration and interaction among classes and the the broader learning community.

Recent facility improvements include a Preschool-Kindergarten playground, upgraded landscaping, STEAM lab renovation, and energy upgrades for lighting and solar funded through Proposition 39 funds.

The school is funded through LCFF and receives both base and supplemental funds. At this time, we do not qualify for concentration grant funding. In addition to these funds, the school receives Impact Aid from the Federal Government based on the fact that we are largely comprised of military families and are adjacent to a military base. Due to the demographics of the school community, the school is unable to benefit from the passage of a facilities bond or parcel tax. Facility improvements are budgeted for within the constraints of the district budget. Our music, art and library programs are completely funded by the Two Rock School Education Foundation (TRSEF). In the past 2 years, we have received technology grants from the Petaluma Education Foundation (PEF) and Sonoma County Office of Education (SCOE), which have provided for upgrades in our technology systems.

Mission Statement:

The Two Rock School community is committed to a shared responsibility for encouraging creativity while developing every child's academic and social skills as a foundation for lifelong learning."

Vision Statement:

It is the vision of Two Rock School that all students will be challenged and prepared for rigorous standards in an environment of equity, respect, and responsibility."

In order to realize our vision we will:

- build upon our community's unique diversity and establish traditions
- guide our students to meet and exceed academic challenges, become technologically literate, physically fit, and exhibit initiative and positive social behavior

- Use data to make informed decisions that enhance learning opportunities for all students
- develop resilient students with the ability to problem solve, collaborate, and think creatively and critically

Reflections: Successes

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

The California School Dashboard provides districts with information for student progress and areas to improve and school accountability. The most up to date California School Dashboard information is from 2018-2019; 2019-2020 information is not available due to the suspension of state testing due to COVID-019 pandemic.

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.

Our district's greatest needs continue to be in the areas of low income and hispanic students. Our hispanic subgroup gained ground in ELA, with 53% meeting or exceeding standards. However, they lost ground in math, dropping 23%. Our low income students also gained ground in ELA and lost ground in math. These changes moved our subgroups from the blue to the yellow area in math on the LCAP dashboard. The dashboard data used this year is from the 2018-2019 school year because state testing was suspended for 2019-2020 school year. The identified need will remain the same for the this LCAP cycle. Students in grades 3-6 took the CAASPP in 2020-2021.

To address the performance of our Hispanic and low income students, we will continue to implement our newly adopted CCSS aligned English Language Arts curriculum. This year we began in distance learning due to COVID-19 pandemic. To accommodate without internet connectivity the school provide a wifi camp. English learners were offered support in the wifi camp by a bilingual aide and continued online support with the ELD instructor via zoom. We resumed in person learning for the 96% of the students on site. We are optimistic that implementation of the differentiated learning strategies in this curriculum will significantly impact our achievement scores in both ELA and Mathematics. We will continue our daily and summer intervention programs that focus on reading comprehension. Many of our hispanic and low income students will benefit from this program. We will continue to support a credentialed ELD teacher, bilingual assistant and bilingual secretary to support students and families and investigate how we can better serve parents who do not speak English at home.

LCAP Highlights

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

Our District LCAP includes 4 goals that cover all 8 of the state priorities. Our goals were developed through processes that included working closely with stakeholders through our school community.

- Goal 1: All students will be proficient in grade level standards. (14 actions/services)
- Goal 2: Parents will be provided with appropriate opportunities to be involved in their students education. (9 actions/services)
- Goal 3: Provide a safe secure environment for students, (15 actions/services)
- Goal 4: Students will be engaged in their learning in order to be successful. (12 actions/services)

Our LCAP encompasses the majority of the school and districts budget, including several grants.

Comprehensive Support and Improvement

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

Schools Identified

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

Two Rock is not currently in CSI. We are a single school district.

Support for Identified Schools

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

Does Not Apply.

Monitoring and Evaluating Effectiveness

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

Does Not Apply.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP. Surveys to stakeholders were sent out in English and Spanish to parents. The surveys contained the four goals selected by the LCAP committee. Parents responded positively to the four goals and action steps on the survey. The goals and actions were presented at an ELAC where Spanish speaking parents were provided the opportunity to comment on the goals and LCAP. In the May Board Meeting an overview of the LCAP was presented with an opportunity for feedback from the public. Throughout the school year, parents and school staff attended Town Hall meeting for information regarding the school during distance learning and given opportunities for input regarding the educational program at Two Rock Elementary School.

The LCAP Advisory Committee met:

December 16, 2021

January 20, 2022

February 17, 2022

March 17, 2022

Board Meeting

February 10, 2022 English

ELAC

March 22, 2022

Staff Meeting:

April 27, 2022

Parent Survey Sent:

May 18, 2022

A summary of the feedback provided by specific educational partners.

Parents and Guardians:

Associate the social and emotional supports for students

would like to see before and after school care resume

staff:

make the goals and actions

clear and want to see continued social emotional learning supports

and continue with PBIS support

provide overwhelming support by all stakeholders for emotional supports for students.

Teachers support PBIS engagement and interventions strategies for students.

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

Comments and suggestions gathered from surveys stakeholder meetings were used to guide the selections of Goals 1-4.

Continued supports for PBIS professional development.

Expand STEAM programs for after school enrichment along with other enrichment programs.

Continue improvement for student engagement and attendance with a focus of student achievement.

School safety and culture are prime focus goals from parents and staff, with an especially on SEL and counseling services at school.

Goals and Actions

Goal

Goal # Description

1 All students will be proficient in grade level standards

An explanation of why the LEA has developed this goal.

The 2019 Dashboard analysis shows students need to make in improvement in math and ELA, especially the low economic sub-group. The indicator for that sub-group was orange in both ELA and math. Of the English language learners, only 31% are making progress toward ELA proficiency.

State priority Number 4 Pupil Achievement

State Priority Number 8 Other Pupil Outcomes

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
SBAC in ELA and mathematics for all students, low income and English language learners.	2018-2019 dashboard for math students 22 points below standard. For the same reporting year, students were 1.8 points below standard in ELA.	34.37% Met or Exceeded Standard in ELA. 16.67 Met or Exceeded Standard in Math.			Students will in ELL, low socio-economic and student body will enter green on the State Dashboard for both ELA and mathematics. Students will hit standard in ELA and in mathematics students will increase their proficiency to standard.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Properly credentialed teachers	100% properly credentialed	100% Properly credentialed			100% properly credentialed
Student access to instructional materials.	100% of students will have access to required instructional materials.	100% of students will have access to required instructional materials.			100% of students will have access to required instructional materials.
ELL reclassification rate	2.2% ELL students reclassified	No current data			10% of ELL students reclassified
Percentage of ELL students who have made progress toward English Proficiency on the ELPAC.	16.40% of ELL students made progress on ELPAC	No current data			20% or greater shall improve on the ELPAC Proficiency.
Implementation of academic standards	All provided access to academic standards.	100%			All provided access to academic standards.

actions

Action #	Title	Description	Total Funds	Contributing
1.1	1.1 Provide highly qualified teachers	1.1: Provide highly qualified teachers. Continue to provide high quality instruction to all students at Two Rock Elementary. Hire the most qualified candidate for any openings at the school.	\$542,954.00	No
1.2	1.2 Provide instructional assistants to assist students in classrooms	1.2: Provide instructional assistants to assist students in classrooms. Continue to offer student and teacher support with instructional assistants. We will aide one instructional assistant to help students in combined classes to assist with intervention and acceleration for students in the identified sub-groups and all students.	\$40,922.00	No

Action #	Title	Description	Total Funds	Contributing
1.3	1.3: Provide staff development for teachers to strengthen their knowledge of CCSS, History-Social Science, NGSS, STEM based activities and technology integration. Teacher will be provided training in the newly adopted science curriculum. Literacy and writing has been identified as an area of instructional focus 2021-2022.	1.3: Provide staff development for teachers to strengthen their knowledge of CCSS, History-Social Science, NGSS, STEM based activities and technology integration. Teacher will be provided training in the newly adopted science curriculum. Literacy and writing has been identified as an area of instructional focus 2021-2022. Professional development during teacher workdays in August will consist of writing and literacy workshops to address the needs of all students in ELA.	\$11,850.00	No
1.4	1.4: Provide CCSS, NGSS and STEM aligned materials.	1.4: Provide CCSS, NGSS and STEM aligned materials. Align newly adopted science to STEAM curriculum to support students in math, science and art.	\$0.00	No
1.5	1.5: Provide CCSS based assessments, SBAC interim assessments and CCSS report cards.	1.5: Provide CCSS based assessments, SBAC interim assessments and CCSS report cards. We will provide multiple measure on the report cards to measure student progress, and areas of need for SBAC.	\$8,998.00	No
1.6	1.6 Provide intervention services for students performing below grade level.	1.6 Provide intervention services for students performing below grade level. The site will continue to refer students to Learning Team to identify intervention needs and provide intervention/acceleration for those students. The after school program will provide time and quiet place for homework and assistance from an instructional assistance.	\$3,561.00	Yes
1.7	1.7 Provide intervention services for students with disabilities	1.7 Provide intervention services for students with disabilities. Ongoing interventions will be in place for students with disabilities such as MTSS and PBIS strategies. Students will also work in small group instruction with an instructional aide or teacher during class time in a differentiated instruction model.	\$290,878.00	No

Item #	Title	Description	Total Funds	Contributing
1.8	1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher. Provide academic support through a dedicated credentialed ELD teacher.	1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher. Provide academic support through a dedicated credentialed ELD teacher.	\$115,113.00	Yes
1.9	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom. Provide intervention/MTSS supports for students in the classroom.	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom. Provide intervention/MTSS supports for students in the classroom.	\$0.00	Yes
1.10	1.10 Provide preschool program. Continue to provide preschool program through STARS preschool and SOCC for students with severe disabilities.	1.10 Provide preschool program. Continue to provide preschool program through STARS preschool and SOCC for students with severe disabilities.	\$0.00	No
1.11	1.11 Provide BTSA to any beginning teachers	1.11 Provide BTSA to any beginning teachers. Provide beginning with the induction support provided by Sonoma County Office of Education	\$3,500.00	No
1.12	1.12 Provide after school and summer intervention programs. Two school and summer intervention programs for students during the school year. During the summer months students will be offered a summer learning program with a focus on math and literacy.	1.12 Provide after school and summer intervention programs. Two school and summer intervention programs for students during the school year. During the summer months students will be offered a summer learning program with a focus on math and literacy.	\$16,467.00	No
1.13	1.13 Provide training for Instructional Assistants	1.13 Provide training for Instructional Assistants. The instructional assistants of Two Rock will be given training in intervention strategies to support teachers and students.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
1.14	1:14 Implement ways to support students in families where English is not spoken in the home. The site's community liaison provide interpretive services for families who speak Spanish. She also translates correspondence in Spanish with school information in the home.		\$0.00	Yes

Goal Analysis [2021-22]

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

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

Two additional bilingual aides were hired to assist EL and EO students in TKK and the two combination classes. Students in grades 3-6 took the SBAC interim assessments this year to prepare for the CAASPP assessment. To address literacy and writing needs a writers workshop program was implemented school-wide and the newly adopted Twig science curriculum was adopted in grade K-6 to address the NGSS requirements.

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

An instructional aide was hired in April 2022. The total expenditure is for the annual cost will be reduced for 2022.

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

Students returned to school for in-person learning in 2021-2022 which will contribute to the making progress toward the goal. Two Rock implemented math, ELA and reading interventions for student during and after the school day. Two Rock continued to focus on students learning especially those who did not progress at the same rate as some students during distant learning. Due to COVID-19 the 2021 CAASPP scores showed a decrease in competency on both assessments. Two Rock will rely on the scores from 2022 to address the proficiency goal for students in grade 3-6.

Action 1.4 Two Rock purchased a new science curriculum Twig for grades K-6 and provided professional development for the implementation.

Action 1.2. A bilingual instructional aide was added to the two combination classes.

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.

Scores in both ELA and Math CAASPP more than likely dropped due to distance learning during the COVID-19 pandemic.

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 Parents will be provided with appropriate opportunities to be involved in their students' education.
 an explanation of why the LEA has developed this goal.

It is important for parents to be informed of the ongoings of the school and actively participate in their child's education. It is a part of the school's culture to create a welcoming environment for parents and students for all parents. The district has a growing number of Spanish speaking families we value parent input and want to create an environment where those who speak Spanish have access to school resources. The site has an ELAC where parents regularly participate in the monthly meetings.
 State Priority 3: Parental Involvement (Engagement)
 State Priority 6: School Climate (Engagement)

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Parent involvement as measured by the number of parents volunteering at school and other school functions.	Baseline is 0 for 2020-21	The number of parents who volunteer on a regular basis is three. One parent comes twice weekly to work in the library one hour. Other parent volunteers teach art to students several times a month. During major events, as many as 30 parents have volunteered to run the events or assist staff.			1. Increase parent participation to 3 parents each day.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Percentage of responses to the California Healthy Kids Survey.	40%	34% of the parents responded to the Youth Truth Survey for the Family portion of the survey.			Parent response for CHKS 60%
Increase the number of parents attending ELAC meetings.	Seven parents regularly attended	The number of parents who regularly attend ELAC increased an average of 2 parents to 9 who regularly attended.			10 or more parents attend ELAC meetings regularly.

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	2.1: Use information from California Healthy Kids Parent Survey, along with input from ELAC and Two Rock School Education Survey, along with input from ELAC and Two Rock School Education	2.1: Use information from California Healthy Kids Parent Survey, along with input from ELAC and Two Rock School Education Survey, along with input from ELAC and Two Rock School Education	\$0.00	No
2.2	2.2: Provide translation services for Spanish speaking parents.	2.2: Provide translation services for Spanish speaking parents. Two Rock's Community Liaison provides translation services for the school and teacher. She is also the interpreter for Town Hall style meetings and other school functions where an interpreter is needed. The site also has a bilingual instructional assistance who provides	\$18,157.00	Yes

Action #	Title	Description	Total Funds	Contributing
		services for parents. The ELD instructor is bilingual and facilitates the ELAC meetings.		
2.3	2.3 Provide bilingual instructional assistance.	2.3 Provide bilingual instructional assistance.	\$11,729.00	Yes
2.4	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English Language Learner parents and Coast Guard voice in policy decisions.	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English Language Learner parents and Coast Guard voice in policy decisions.	\$0.00	Yes
2.5	2.5 Provide "live" school board meetings.	2.5 Provide "live" school board meetings.	\$0.00	No
2.6	2.6: Offer regular principal meetings to answer questions to and provide input.	2.6: Offer regular principal meetings to answer questions and provide input. Meetings will include coffee with the principal at the school and at the Coast Guard Base. Spanish language parent meetings with parents during the day and during regularly schedule ELAC meetings.	\$0.00	No
2.7	2.7: Provide parent education nights, student showcases and cultural events.	2.7: Provide parent education nights, student showcases and cultural events. Organize cultural events to celebrate the diverse student body at the school.	\$0.00	No
2.8	2.8: Implement strategies to support students and families	2.8: Implement strategies to support students and families where English is not spoken in the home.	\$0.00	Yes

Item #	Title	Description	Total Funds	Contributing
2.9	where English is not spoken in the home.	2.9 Pursue partnership with Coast Guard Base to increase student and parent involvement.	\$0.00	No
		Coast Guard Base to increase student and parent involvement.		

Goal Analysis [2021-22]

analysis of how this goal was carried out in the previous year. description of any substantive differences in planned actions and actual implementation of these actions.

The district participated in the Youth Truth Survey for 2022 switching from the California Health Kid Survey for measuring school culture and engagement.

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

There were not any significant changes to the budgeted expenditure to the estimated actual expenditures.

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

Coast Guard liaison has sat on the Board of Trustees since the October School Board meeting as a non-voting member. Since the strictions of the pandemic have been lifted, several parents attend TRSEF the parent group which is a fund raising and volunteering organization for the district. With the resumption on in person learning, Two Rock has been able to host STEAM Night for parent and student participation and Open House which drew a large number of parents and students the classroom showcase for student work. The site has provided two additional bilingual instructional assistants to classes, one in TKK and the other in the two combination classes. Beginning in October, Board of Trustees meetings have been in person at the regularly scheduled meetings.

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.

Continue to seek more parental involvement in from the parent community. District will continue to pursue the goals of for this section.

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

Goals and Actions

Goal

Goal # **Description**

3 Provide a safe, secure environment for students.

explanation of why the LEA has developed this goal.

We believe it is important for students to feel safe in a welcoming school environment, where all are respected and valued. We believe a safe learning environment will improve student attendance and performance in the classroom.

Priority 6: School Climate (Engagement)

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Suspension Rate	Suspension Rate at 0%	1 day of suspension			Suspension rate remains at 0%
Expulsion Rate	0%	1%			Maintain 0%
California Healthy Kids Survey	98% positive response	The District switched to the Youth Truth Survey from the CHKS. 50% student response to question.	83% Responded that		Review Questions "is school a safe place" 98% positive response "if a student is bullied he/she would tell one

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Facilities Inspection Tool	Good rating	a parent/guardian was told.			of the teachers/staff members" 100%
		Good Rating			Facilities ratings remain at Good.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	3.1: Solicit parent input through surveys and parent meetings (ELAC, Site Council, etc.).	3.1: Solicit parent input through surveys and parent meetings (ELAC, Site Council, etc.). Gather parent input for continuous improvement of the educational program at Two Rock.	\$0.00	No
3.2	3.2: Maintain technology upgrade of clocks, bells, intercom, phones, cabling and wireless access throughout the school to ensure security.	3.2: Maintain technology upgrade of clocks, bells, intercom, phones, cabling and wireless access throughout the school to ensure security.	\$18,116.00	No
3.3	3.3: Implement a school wide social emotional learning program.	3.3: Implement a school wide social emotional learning program. Counseling for students will provide emotional supports for military and agricultural families. An MFT intern will be on the campus four days a week under the supervision of a licensed MFT counselor.	\$0.00	No
3.4	3.4: Maintain school security system.	3.4: Maintain school security system. Ensure school assets are protected and buildings are secured. Surveillance cameras are in place to ensure student and campus safety around the clock.	\$1,500.00	No

Item #	Title	Description	Total Funds	Contributing
3.5	3.5: Provide full time facility manager/custodian.	3.5: Provide full time facility manager/custodian. This position oversees the school's facilities and is responsible for contracting with outside vendors for large projects such as roofing, flooring etc...	\$82,511.00	No
3.6	3.6 Continue maintenance of landscaped and garden areas.	3.6 Continue maintenance of landscaping and garden areas. To promote a healthy campus environment and school culture an outside landscaping company for grounds maintenance and improvements.	\$5,329.00	No
3.7	3.7 Continue to monitor and upgrade playground areas.	3.7 Continue to monitor and upgrade playground areas. The play structure are monitored and maintained regularly for student safety. Wood chips are added annually or when needed under and around play structures.	\$9,772.00	No
3.8	3.8 Continue to monitor and implement energy upgrades	3.8 Continue to monitor and implement energy upgrades	\$1,500.00	No
3.9	3.9 Strengthen school policies on bullying. Provide trainings for students, parents and staff.	3.9 Strengthen school policies on bullying. Provide trainings for students, parents and staff. The district has a PBIS team which attends county wide professional development to reduce bullying and other students behaviors which detracts from the learning program. The site has an ongoing PBIS team which provides school-wide staff development to reduce bullying in the school. Students are engaged in restorative practices and Toolbox for positive behavior practices school wide.	\$0.00	No
3.10	3.10 Provide counseling services to students in need.	3.10 Provide counselling services to students in need. The district provides counselling for students at school. The counselors are contracted through a MFT specialist for student supports.	\$32,000.00	No

Action #	Title	Description	Total Funds	Contributing
3.11	Review and update school handbooks and disseminate to ensure understanding and compliance. Continue to update and school information and policies for parents, staff and learning community.	3.11 Review and update school handbooks and disseminate to ensure understanding and compliance. Continue to update and school information and policies for parents, staff and learning community.	\$0.00	No
3.12	Provide training for yard supervisors.	3.12: Provide training for yard supervisors. Continue to include yard supervisors in the district's PBIS training and to help diffuse and potential conflict that may arise on the yard.	\$0.00	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.

Due to the COVID-19 pandemic, the Two Rock did not administer the CHKS, school culture and engagement from students, parents and staff. One student was suspended however, the suspension rate remains low. The District is participating in an MTSS study with a team from Penn St University. The was the first year and we participated in needs assessment. The second year of the will begin the creation and implementation of a school wide MTSS plan based on the specific needs of Two Rock. The

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

The Action 3.4 exceeded the budgeted amount for maintaining the district alarm system.. Faulty wiring was replaced. This repair reduced the amount of false and sheriff deputies responding to false alarms.

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

The implementation of the PBIS and SEL strategies has reduced the number of students coming to the office for discipline related reasons. The continued presence of counselors for students three days a week provides an effective outlet for student support in their emotional and mental well-being.

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

Two Rock switched from the CHKS to the Youth Truth Survey for 2021-2022 school year. The school accepted an invitation to be a part of a study for MTSS/SEL with Penn St University beginning in this school year. The district will participate in the three year Schools Empowering -Risk Students program designed to support students of military connected families.

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

Goals and Actions

Goal

Goal # **Description**

4 Students will be engaged in their learning in order to be successful

an explanation of why the LEA has developed this goal.

There is strong correlation between student attendance and achievement in school. We want to promote positive attendance and school culture to increase student engagement while in the classroom. It is important to provide information to parents with the connection of attendance and success in the classroom.

- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Student Achievement (Pupil Outcomes)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Attendance measured with student data system. The goal of the school will be to maintain 97% attendance for students. The school information system will maintain student attendance.	97% Attendance rate.	91.96%			Increase attendance to 98%
					Hold attendance hold meeting with both parents and students to discuss attendance.
					Increase course offerings for all students and develop

Desired Outcome for 2023-24

Year 3 Outcome

Year 2 Outcome

Year 1 Outcome

Baseline

Metric

a garden class for outdoor learning.

Reduce chronic absent students by 100% to zero students.
 0 expulsions
 Access to a full range of courses such art, music, library for all students including unduplicated students and students with disabilities. Students will have access for 30 minutes weekly.
 Reduce the number of tardies by 10% and the number of students receiving them.

2020-2021 Data
 15.35%

4.26% of students were chronic absents, or six students.
 0 expulsions
 Maintained access for all students in the variety of course offerings.
 677 tardies in 2018-2019
 454 tardies in 2021-2022.

0 expulsions

Total Funds \$0.00
 Contributing No

actions

action #	Title	Description
4.1	Reduce Student Absences	4.1: Present information to parents about how tardiness impacts student performance (include information in school newsletter each month, presentations at ELAC and other parent meetings etc).

Action #	Title	Description	Total Funds	Contributing
4.2	Awards for Perfect Attendance	4.2: Present perfect attendance awards at monthly assemblies (perfect attendance means no absences, no tardies)	\$0.00	No
4.3	PE for Students	4.3: Provide students with a physical education program that meets state standards.	\$0.00	No
4.4	Enrichment Courses	4.4: Provide access to a full range of courses by providing additional instruction in music, art, and library.	\$10,000.00	No
4.5	Administer California Healthy Kids Survey	4.5 Solicit student and parent input through the California Healthy Kids survey	\$0.00	No
4.6	Outdoor Learning	4.6 Integrate the garden into the school curriculum through development of a Farm to Table program.	\$0.00	No
4.7	Inform Parent for Student Absence	4.7 Provide information to parents on chronic absenteeism and consequences of missing school.	\$0.00	No
4.8	Student Advisory	4.8 Implement ways to increase student input and voice including implementation of a student leadership group.	\$0.00	No
4.9	Enrichment Offering	4.9 Maintain after school enrichment offerings to include TK-6th grade.	\$39,240.00	No
4.10	Student Devices	4.10 Provide and maintain 1:1 or 2:1 devices:student ratios.	\$10,500.00	No

Item #	Title	Description	Total Funds	Contributing
4.11	STEM	4.11: Maintain establishment of a STEM lab and the application of the garden.	\$17,000.00	No

Goal Analysis [2021-22]

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

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

students returned in person this fall for full day instruction. The focus for this year was the math and literacy to recapture any potential learning loss during distance learning. However, the goal to reduce chronic absenteeism was difficult to meet with the ongoing COVID-19 pandemic. Two Rock's absenteeism rate increased despite in person meetings with parent who child was absent more than three time during six week period.

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

there were not any significant material changes between budgeted and estimated actual expenditures.

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

was hard to determine the effectiveness of the actions for the for measuring the goals. Addressing chronic absenteeism was difficult in 21-2022 due to the number of students who contracted COVID-19 in January and February. With the resumption of in person learning, three teachers led a student leadership class during lunch on a month.

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

Two Rock will continue to implement parent meeting for those students who are chronically absent from school. The district will also continue to implement a more robust method of contacting parents who bring their child after school has begun. Two Rock is a rural school and many students live in the surrounding countryside, and require parents to drive to school for drop off. Messaging parents in English and Spanish about start times and the impact of tardy students to class will be implemented.

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

Goals and Actions

Goal

Goal # Description

5

An explanation of why the LEA has developed this goal.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
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Actions

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

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

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

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

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 file.

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)
\$133927	

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
	9.45%	\$127,806.00	

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.

To meet the unique needs of this population the following actions or services were added to the 2021-2022 LCAP to support improved or increased services for the sub-groups.

Goal 1: All students will be proficient in grade level standards.

Action 2: Provide instructional assistants to assist students in classrooms. Add an instructional assistant to help students in combined classes to assist with intervention and acceleration for students in identified sub-groups.

Action 6: provide intervention services for students performing below grade level. The site will continue to refer students to Learning Team to identify intervention needs for provide acceleration/interventions for those students.

Action 8: ELL students will receive supplemental academic support through the services provided by our ELD teacher.

Action 12: Provide after school and summer intervention

Action 14: Implement ways to support students families where English is not the home language

.L and lower socio-economic students were identified by CAASPP, ELPAC scores, local assessments such as BPST, STAR REN and IXL assessments.

ake holders and parents were notified in ELAC meeting, fall and spring parent conferences and other scheduled conferences and by the .D instructor.

akeholders are invited to participate in LCAP meetings for input in both English and Spanish.

.L students will improve on CAASPP scores by 10% and lower-socio economic shall improve by 13%.

Goal 2. Parents will be provided with appropriate opportunities to be involved in their students' education.

Action 2: Provide translation services for Spanish speaking parents.

Action 3: Provide bilingual instructional assistance

Action 4: Continue to pursue options for adding a non-voting member to the school board to include a Spanish speaking parent and Coast yard representative.

Action 6: Offer regular principal meetings in both English and Spanish.

Action 8: Implement strategies to support students and families where English is not spoken in the home.

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

Goal 1: The addition of an instructional assistant dedicated to support students who are EL and low income will provide targeted intervention and acceleration strategies to assist with grade level proficiency. The continued support of the ELD instructor will provide English language skills for greater proficiency in math and ELA and summer school offers an opportunity for low income and EL learning loss mitigation and prevent learning gaps during the summer months. A bilingual aide will be hired for the 2021-2022 school year.

Goal 2: Providing English language services for non-English speaking families opens up access to school programs to parents and promotes opportunities for parent engagement for the targeted EL students' parents/guardians.

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		

22-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel	
Totals	\$982,269.00	\$100,072.00	\$105,968.00	\$103,288.00	\$1,291,597.00	\$914,602.00	\$376,995.00	
Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	1.1 Provide highly qualified teachers	All	\$523,086.00			\$19,868.00	\$542,954.00
1	1.2	1.2 Provide instructional assistants to assist students in classrooms	All	\$40,922.00				\$40,922.00
1	1.3	1.3: Provide staff development for teachers to strengthen their knowledge of CCSS,History-Social Science, NGSS, STEM based activities and technology integration.	ELL and low economic All				\$11,850.00	\$11,850.00
1	1.4	1.4: Provide CCSS, NGSS and STEM aligned materials.	All					\$0.00
1	1.5	1.5: Provide CCSS based assessments, SBAC interim assessments and CCSS report cards.	ELL and Low socio-economic All		\$8,998.00			\$8,998.00
1	1.6	1.6 Provide intervention services for students performing below grade level.	English Learners Low Income	\$3,561.00				\$3,561.00
1	1.7	1.7 Provide intervention services	Students with disabilities Students	\$167,239.00		\$88,688.00	\$34,951.00	\$290,878.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.8	for students with disabilities 1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher.	English Learners with Disabilities	\$98,994.00			\$16,119.00	\$115,113.00
1	1.9	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom.	English Learners Low Income					\$0.00
1	1.10	1.10 Provide preschool program.	All					\$0.00
1	1.11	1.11 Provide BTSA to any beginning teachers	Students with disabilities				\$3,500.00	\$3,500.00
1	1.12	1.12 Provide after school and summer intervention programs	All	\$7,469.00	\$8,998.00			\$16,467.00
1	1.13	1.13 Provide training for Instructional Assistants	ELL Students with Disabilities					\$0.00
1	1.14	1.14 Implement ways to support students in families where English is not spoken in the home.	English Learners					\$0.00
2	2.1	2.1: Use information from California Healthy Kids Parent Survey, along with input from ELAC and Two Rock School Education Foundation meetings, and school staff to provide parents with	All					\$0.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.2	opportunities to be involved in their students' education. 2.2: Provide translation services for Spanish speaking parents.	English Learners	\$18,157.00				\$18,157.00
2	2.3	2.3 Provide bilingual instructional assistance.	English Learners	\$11,729.00				\$11,729.00
2	2.4	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English Language Learner parents and Coast Guard voice in policy decisions.	English Learners				\$0.00	\$0.00
2	2.5	2.5 Provide "live" school board meetings.	All				\$0.00	\$0.00
2	2.6	2.6: Offer regular principal meetings to answer questions and provide input.	All				\$0.00	\$0.00
2	2.7	2.7: Provide parent education nights, student showcases and cultural events.	All				\$0.00	\$0.00
2	2.8	2.8: Implement strategies to support students and families where English is not spoken in the home.	English Learners				\$0.00	\$0.00
2	2.9	2.9 Pursue partnership with Coast Guard Base to increase student and parent involvement.	All				\$0.00	\$0.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.1	3.1: Solicit parent input through surveys and parent meetings (ELAC, Site Council, etc.).	All					\$0.00
3	3.2	3.2: Maintain technology upgrade of clocks, bells, intercom, phones, cabling and wireless access throughout the school to ensure security.	All		\$18,116.00			\$18,116.00
3	3.3	3.3: Implement a school wide social emotional learning program.	All					\$0.00
3	3.4	3.4: Maintain school security system.	All	\$1,500.00				\$1,500.00
3	3.5	3.5: Provide full time facility manager/custodian.	All	\$82,511.00				\$82,511.00
3	3.6	3.6 Continue maintenance of landscaping and garden areas.	All	\$5,329.00				\$5,329.00
3	3.7	3.7 Continue to monitor and upgrade playground areas.	All	\$9,772.00				\$9,772.00
3	3.8	3.8 Continue to monitor and implement energy upgrades	All	\$1,500.00				\$1,500.00
3	3.9	3.9 Strengthen school policies on bullying. Provide trainings for students, parents and staff.	All					\$0.00
3	3.10	3.10 Provide counseling services to students in need.	All		\$32,000.00			\$32,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.11	3.11 Review and update school handbooks and disseminate to ensure understanding and compliance.	All					\$0.00
3	3.12	3.12: Provide training for yard supervisors.	All					\$0.00
4	4.1	Reduce Student Absences	All					\$0.00
4	4.2	Awards for Perfect Attendance	All					\$0.00
4	4.3	PE for Students	All					\$0.00
4	4.4	Enrichment Courses	All			\$10,000.00		\$10,000.00
4	4.5	Administer California Healthy Kids Survey	All					\$0.00
4	4.6	Outdoor Learning	All					\$0.00
4	4.7	Inform Parent for Student Absence	All					\$0.00
4	4.8	Student Advisory	All					\$0.00
4	4.9	Enrichment Offering	All		\$31,960.00	\$7,280.00		\$39,240.00
4	4.10	Student Devices	All	\$10,500.00				\$10,500.00
4	4.11	STEM	All				\$17,000.00	\$17,000.00

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
	\$133927		9.45%		\$132,441.00	0.00%	0.00 %	Total:	\$132,441.00
								LEA-wide Total:	\$98,994.00
								Limited Total:	\$33,447.00
								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	1.6	1.6 Provide intervention services for students performing below grade level.	Yes	Limited to Unduplicated Student Group(s)	English Learners Low Income	All Schools	\$3,561.00	
1	1.8	1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher.	Yes	LEA-wide	English Learners	All Schools	\$98,994.00	
1	1.9	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom.	Yes	Limited to Unduplicated Student Group(s)	English Learners Low Income	All Schools		
1	1.14	1:14 Implement ways to support students in families where English is not spoken in the home.	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		

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 (%)
2	2.2	2.2: Provide translation services for Spanish speaking parents.	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$18,157.00	
2	2.3	2.3 Provide bilingual instructional assistance.	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$11,729.00	
2	2.4	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English Language Learner parents and Coast Guard voice in policy decisions.	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		
2	2.8	2.8: Implement strategies to support students and families where English is not spoken in the home.	Yes	Limited to Unduplicated Student Group(s)	English Learners	All Schools		

2021-22 Annual Update Table

Totals		Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)		
Totals		\$1,291,597.00	\$627,090.50		
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	1.1 Provide highly qualified teachers	No	\$542,954.00	\$545,000
1	1.2	1.2 Provide instructional assistants to assist students in classrooms	No	\$40,922.00	\$27,200
1	1.3	1.3: Provide staff development for teachers to strengthen their knowledge of CCSS,History-Social Science, NGSS, STEM based activities and technology integration.	No	\$11,850.00	\$
1	1.4	1.4: Provide CCSS, NGSS and STEM aligned materials.	No	\$0.00	\$0.00
1	1.5	1.5: Provide CCSS based assessments, SBAC interim assessments and CCSS report cards.	No	\$8,998.00	
1	1.6	1.6 Provide intervention services for students performing below grade level.	Yes	\$3,561.00	\$17,000
1	1.7	1.7 Provide intervention services for students with disabilities	No	\$290,878.00	\$192,000
1	1.8	1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher.	Yes	\$115,113.00	\$115,000

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	1.9	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom.	Yes	\$0.00	
1	1.10	1.10 Provide preschool program.	No	\$0.00	\$0.00
1	1.11	1.11 Provide BTSA to any beginning teachers	No	\$3,500.00	\$3,500
1	1.12	1.12 Provide after school and summer intervention programs	No	\$16,467.00	\$11,000
1	1.13	1.13 Provide training for Instructional Assistants	No	\$0.00	\$0.00
1	1.14	1.14 Implement ways to support students in families where English is not spoken in the home.	Yes	\$0.00	\$0.00
2	2.1	2.1: Use information from California Healthy Kids Parent Survey, along with input from ELAC and Two Rock School Education Foundation meetings, and school staff to provide parents with opportunities to be involved in their students' education.	No	\$0.00	0.00
2	2.2	2.2: Provide translation services for Spanish speaking parents.	Yes	\$18,157.00	\$18,000
2	2.3	2.3 Provide bilingual instructional assistance.	Yes	\$11,729.00	\$36,000
2	2.4	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English Language Learner parents and Coast Guard voice in policy decisions.	Yes	\$0.00	0.00

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)
2	2.5	2.5 Provide "live" school board meetings.	No	\$0.00	0.00
2	2.6	2.6: Offer regular principal meetings to answer questions and provide input.	No	\$0.00	0.00
2	2.7	2.7: Provide parent education nights, student showcases and cultural events.	No	\$0.00	0.00
2	2.8	2.8: Implement strategies to support students and families where English is not spoken in the home.	Yes	\$0.00	0.00
2	2.9	2.9 Pursue partnership with Coast Guard Base to increase student and parent involvement.	No	\$0.00	0.00
3	3.1	3.1: Solicit parent input through surveys and parent meetings (ELAC, Site Council, etc.).	No	\$0.00	0.00
3	3.2	3.2: Maintain technology upgrade of clocks, bells, intercom, phones, cabling and wireless access throughout the school to ensure security.	No	\$18,116.00	\$28,000
3	3.3	3.3: Implement a school wide social emotional learning program.	No	\$0.00	0.00
3	3.4	3.4: Maintain school security system.	No	\$1,500.00	\$1,500
3	3.5	3.5: Provide full time facility manager/custodian.	No	\$82,511.00	\$68,000
3	3.6	3.6 Continue maintenance of landscaping and garden areas.	No	\$5,329.00	\$9,000
3	3.7	3.7 Continue to monitor and upgrade playground areas.	No	\$9,772.00	\$10,000

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	3.8	3.8 Continue to monitor and implement energy upgrades	No	\$1,500.00	\$0.00
3	3.9	3.9 Strengthen school policies on bullying. Provide trainings for students, parents and staff.	No	\$0.00	\$0.00
3	3.10	3.10 Provide counseling services to students in need.	No	\$32,000.00	\$32,000
3	3.11	3.11 Review and update school handbooks and disseminate to ensure understanding and compliance.	No	\$0.00	\$0.00
3	3.12	3.12: Provide training for yard supervisors.	No	\$0.00	\$0.00
4	4.1	Reduce Student Absences	No	\$0.00	0.00
4	4.2	Awards for Perfect Attendance	No	\$0.00	\$100.00
4	4.3	PE for Students	No	\$0.00	\$25.00
4	4.4	Enrichment Courses	No	\$10,000.00	
4	4.5	Administer California Healthy Kids Survey	No	\$0.00	
4	4.6	Outdoor Learning	No	\$0.00	\$0.00
4	4.7	Inform Parent for Student Absence	No	\$0.00	0.00
4	4.8	Student Advisory	No	\$0.00	\$0.00

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)
4	4.9	Enrichment Offering	No	\$39,240.00	\$
4	4.10	Student Devices	No	\$10,500.00	\$24,700
4	4.11	STEM	No	\$17,000.00	\$54,000

21-22 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 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)	
127806	\$132,441.00	\$0.00	\$0.00	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	1.6	1.6 Provide intervention services for students performing below grade level.	Yes	\$3,561.00			
1	1.8	1.8: EL students will receive supplemental academic support through the services provided by our credentialed ELD teacher.	Yes	\$98,994.00			
1	1.9	1.9 Utilize Response to Intervention/MTSS strategies to differentiate curriculum for students in the classroom.	Yes	\$0.00			
1	1.14	1:14 Implement ways to support students in families where English is not spoken in the home.	Yes	\$0.00			
2	2.2	2.2: Provide translation services for Spanish speaking parents.	Yes	\$18,157.00			
2	2.3	2.3 Provide bilingual instructional assistance.	Yes	\$11,729.00			
2	2.4	2.4: Continue to pursue options for adding a non-voting member seat on the School Board to include English	Yes	\$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)
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Language Learner parents and Coast Guard voice in policy decisions.

2	2.8	2.8: Implement strategies to support students and families where English is not spoken in the home.	Yes	\$0.00			
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21-22 LCFF Carryover Table

1. 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)
1352152	127806	0.	9.45%	\$0.00	0.00%	0.00%	\$127,806.00	9.45%

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.

The county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of a 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 targeted 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 40 (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.

During the 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?

As 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

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.

CAP 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 to 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.

State 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.

This section 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/lcl/>.

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

All-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 As to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted 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

As 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.

As a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

- o **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.
- o **Local Control Accountability Plan for Two Rock Union Elementary School District**

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.

w-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 school(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.

Desired Outcome
for Year 3
(2023–24)

Year 3 Outcome

Year 2 Outcome

Year 1 Outcome

Baseline

Metric

Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

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 2023–24. Leave blank until then.

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 2021–22.

Enter information in this box when completing the LCAP for 2021–22.

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.

Item: 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.

Final 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

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

Requirements and Instructions

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

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, 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 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).

Target 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 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.

For each response provided in this section, the response 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 is 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:

75

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 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)

te: 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.

ata Entry Table

e 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

- **rsuant 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

TWO ROCK UNION SCHOOL DISTRICT

TO: Board of Trustees
FROM: Christine Thomas, Chief Business Official (Consultant)
DATE: June 23, 2022
APPROVED BY: Stephen Owens, Principal/Superintendent
RE: PUBLIC HEARING – Review of the Adopted Budget for the Two Rock Union School District for the 2022-23 Fiscal Year and Substantiation of the Need for Reserves Greater than the State Required Minimum Reserve for Economic Uncertainty

SITUATION: The District is required to adopt a budget for all funds prior to June 30th each year. During the months prior to June, staff works diligently to collect data necessary to be included in the upcoming budget. This information comes from several sources, including the State, the Federal Government, the Sonoma County Office of Education, the SELPA, the County of Sonoma, Redwood Empire Schools Insurance Group (RESIG), and other various local sources. This information is incorporated into the budget in the form of budget assumptions. Some of these assumptions are preliminary and may change once information is finalized at the State, Federal & local levels.

In addition, The District must complete a Local Control Accountability Plan (LCAP). Essentially, the LCAP is a three-year plan with various sections that describes highlights and performance gaps as well a budget summary; It is designed to describe the **Goals, Actions, and Services** for the upcoming 3 years as well as a **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template that changes annually.

The assumptions, which include the expenditures identified in the **Goals, Actions, and Services** section of the LCAP and other major assumptions have been incorporated into the Preliminary Budget for the upcoming school year (2022-23) and will be provided at the Board meeting.

Staff has prepared the Adopted Budget in accordance with the May Revise including a Cost of Living Adjustment (COLA) of 6.56% and an augmentation to the Base of 3.29%. While the LCFF calculations for 2021-22 continue to use 2019-20 P2 ADA for the Two Rock Union School District, the May Revise from the Governor included a 3-year average ADA as an additional option for the LCFF calculations for 2022-23. This option is in addition to the greater of Prior Year ADA or Current Year ADA and is intended to lessen the dramatic impact on school districts experiencing a significant decline in both enrollment and attendance rates.

While this is not the “hold harmless” in funding that the State provided in 2020-21 and 2021-22, it does offer a solution to the dramatic loss in revenue for a District that have experienced a drop in enrollment. Two Rock Union School District had 162 students in October 2019 and a projected enrollment of 146 in 2022-23. In addition, due to the impacts of the pandemic, the Attendance rate has dropped to approx. 94% from 96%.

Long-term, however this decline in enrollment, if sustained, will create challenges in 2023-24 and beyond unless the enrollment trend changes and may impact the Multi-year Projections.

Some of the other major assumptions that impact the Adopted Budget are as follows:

REVENUES:

- Interest Earnings remains flat
- 6.56% COLA on LCFF

- 3.29% Augmentation on LCFF
- 3-year Average ADA
- No one-time State Funds – If approved in the State budget, will be added within 45 days

EXPENDITURES:

- Estimated 15% increases in Property & Liability Insurance \$33,309
- Step & Column Costs with realized retirement savings
- Change of 1.0 Business Manager to a 1.0 Assistant Business Manager
- Increase in STRS rate from 16.92% to 19.1%
- Increases in PERS rate to 25.4%
- No change in SUI Rate at .5%
- Increases in Utility Costs – water and sewer and garbage pickup leading the increase
- Eliminate one-time site funded expenditures
- Indirect cost rate change from 4.04% to 5.22%
- Add New Federal Expanded Learning Opportunities Grant (ELOP-G) Ongoing

The following is a list of the various funds included in the Preliminary Budget, all of which are projected to have a positive ending fund balance:

- ❑ General Fund 01
- ❑ Deferred Maintenance Fund 14
- ❑ Fund 17
- ❑ Special Reserve for Capital Outlay Projects Fund 40

PLAN: The plan is for the Board to hold a “Public Hearing” to receive input on the final Adopted Budget in advance of the June 24 Board Meeting where it will be presented for the Board to take action to formally “adopt” the Budget with submission to the Sonoma County Office of Education prior to June 30th. For more detailed information on the Governor’s May Revise, see The Common Message issued by the Sonoma County Office of Education (attached).

The District will also provide documentation of the **“Substantiation of the Need for Reserves greater than the State Minimum Reserve for Economic Uncertainty”**.

Within this dynamic and ever-changing fiscal environment, staff continues to work to identify changes or modifications in information both from the State and Federal Governments that will then be incorporated into the budget during the 1st budget revision being brought to the Board in the Fall.

As the Adopted Budget indicates (Spreadsheets attached), based on the assumptions included in the Governor’s May Revise and in the School Services of California Dartboard (detailed assumptions will be provided), the Petaluma City (Elementary)/Joint Union High School Districts will be able to meet its financial obligations for the current year.

This agenda item presents the Adopted Budget to the Board for review and to hold a “public hearing” to solicit public comment on both the final budget and the LCAP for the 2022-23 Fiscal Year.

DISTRICT REPORTS:

- ❑ **2022-23 Budget Adoption Reserves Document**
- ❑ Comparative Spreadsheets

STATE REPORTS:

- ❑ Budget Certifications
- ❑ Workers Compensation Certification
- ❑ Table of Contents
- ❑ General Fund 01 Unrestricted and Restricted

- ❑ Fund forms for All Other Funds
- ❑ Average Daily Attendance
- ❑ Multi-year Projections
- ❑ Schedule of Capital Assets
- ❑ Schedule of Long-Term Liabilities
- ❑ Lottery Report
- ❑ Cash-Flow worksheet
- ❑ Current Expense Formula (Form CEB/CEA)
- ❑ Indirect Cost Rate Worksheet
- ❑ Criteria & Standards for the General Fund 01
- ❑ Technical Review Checklists (2019-20 Budget and 2018-19 Estimated Actuals)

COST/FUNDING SOURCE: In compliance with GASB 54, the components of the ending fund balance are as follows:

<i>Non-spendable</i>		
Revolving Cash	\$	3,000
Prepaid Expenditures	\$	0
<i>Restricted</i>	\$	0
<i>Committed</i>	\$	0
<i>Assigned</i> (Board Designated)		
5% Reserve for Economic Uncertainty	\$	125,367
<i>Unassigned/Unappropriated</i>		
Reserve for Economic Uncertainties	\$	125,367 5% Reserve
Available Balance over Reserves	<u>\$</u>	<u>1,012,804</u>
 Total Ending Fund Balance	 \$	 1,266,537 \$1 Variance due to rounding

STAFF RECOMMENDATION:

It is respectfully recommended that the Board hold a Public Hearing on the Adopted Budget for the Two Rock Union School District for the 2022-23 Fiscal Year in order to provide an opportunity for public comment *and* to provide Substantiation of the need for reserves greater than the State requirement minimum reserve for Economic Uncertainty.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
	126.22	146.45	20	3-YEAR AVG
BEGINNING FUND BALANCE:	\$1,246,933	\$1,228,733	(\$18,200)	(2019-20; 2020-21; & 2021-22)
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$697,180	\$804,958	\$107,778	Update LCFF Calcs
8012 Education Protection Account	\$261,636	\$205,776	(\$55,860)	3-year Average ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	and Est. Unduplicated Counts.
8021 Homeowners Exemptions	\$1,147	\$1,200	\$53	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	6.56% COLA + 3.29% Augment
8041 Secured	\$201,011	\$200,000	(\$1,011)	
8042 Unsecured	\$6,558	\$7,000	\$442	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$21,060	\$21,000	(\$60)	
8045 ERAF	\$276,276	\$285,000	\$8,724	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$1,464,868	\$1,524,934	\$60,066	Net change in LCFF
Federal Revenues				
8110 Impact Aid	\$250,000	\$250,000	\$0	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$250,000	\$250,000	\$0	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$20,433	\$21,000	\$567	Per current estimate
8590 All Other State Revenues	\$900	\$900	\$0	
Total State Revenues	\$26,460	\$27,027	\$567	
Local Revenues				
8650 Leases and Rentals	\$7,500	\$7,500	\$0	
8660 Interest Earnings	\$10,000	\$10,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$35,001	\$30,089	(\$4,912)	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$52,501	\$47,589	(\$4,912)	
TOTAL REVENUES	\$1,793,829	\$1,849,550	\$55,721	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$285,918)	(\$286,629)	(\$711)	Special Ed
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$285,918)	(\$286,629)	(\$711)	
TOTAL REVENUES & OTHER SOURCES	\$1,507,911	\$1,562,921	\$55,010	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Certificated Salaries				
1100 Certificated Instructional	\$471,544	\$467,986	(\$3,558)	Per current staffing
1200 Certificated Support	\$0	\$0	\$0	
1300 Administrative	\$145,714	\$151,000	\$5,286	Per current staffing
1900 Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries	\$617,258	\$618,986	\$1,728	
Classified Salaries				
2100 Instructional Assist	\$41,887	\$42,887	\$1,000	Per current staffing
2200 Classified Support	\$26,046	\$34,900	\$8,854	Per current staffing
2300 Administrative	\$66,542	\$0	(\$66,542)	Eliminate Bus. Manager
2400 Clerical Salaries	\$76,149	\$125,500	\$49,351	Add Assist. Bus. Manager
2900 Other Classified	\$0	\$0	\$0	
Total Classified Salaries	\$210,624	\$203,287	(\$7,337)	
Employee Benefits				
3100 STRS	\$103,462	\$113,541	\$10,079	Per Salary Adj. above 19.1%
3200 PERS	\$46,904	\$65,769	\$18,865	Per Salary Adj. above 25.4%
3300 OASDI/Medicare	\$24,609	\$29,819	\$5,210	Per Salary Adj. above
3400 Health & Welfare	\$104,511	\$115,861	\$11,350	Per Salary Adj. above
3500 State Unemployment Ins	\$4,470	\$5,413	\$943	Per Salary Adj. above .5%
3600 Workers Comp	\$11,710	\$12,765	\$1,055	Per Salary Adj. above 1.19%
3700 Retiree Benefits	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits	\$295,666	\$343,168	\$47,502	
Materials & Supplies				
4100 Approved Textbooks & Core Curr	\$1,450	\$1,750	\$300	Per current estimates
4200 Books & Reference Materials	\$0	\$0	\$0	
4300 Materials & Supplies	\$37,987	\$83,784	\$45,797	Add Math & Reading Assessments
4400 Non-Capital Furniture & Equip	\$4,825	\$3,000	(\$1,825)	Per current estimates
4700 Food	\$0	\$0	\$0	
Total Materials & Supplies	\$44,262	\$88,534	\$44,272	
Services & Other Operating Exp				
5100 Sub-Agreements over \$25K	\$0	\$0	\$0	
5200 Travel & Conferences (Mileage)	\$15,435	\$14,439	(\$996)	Per current estimates
5300 Dues & Memberships	\$10,210	\$10,000	(\$210)	Per current estimates
5400 Insurance	\$29,744	\$33,309	\$3,565	Increase in P&L
5500 Utilities	\$38,680	\$41,000	\$2,320	Per current estimates
5600 Rentals, Leases & Repairs	\$12,670	\$12,640	(\$30)	Per current estimates
5700 Direct Cost Transfers	\$0	\$0	\$0	
5800 Professional Consulting/Other Operating	\$243,899	\$169,461	(\$74,438)	Eliminate Unappropriated Contracts
5900 Communications/Telephone	\$8,087	\$8,400	\$313	Per current estimates
Total Services and Other Operating Exp.	\$358,725	\$289,249	(\$69,476)	
Capital Outlay				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000	\$1,526,535	\$1,543,224	\$16,689	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$2,623)	(\$18,107)	(\$15,484)	Indirect rate @ 18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$2,623)	(\$18,107)	(\$15,484)	
TOTAL EXPENDITURES	\$1,523,912	\$1,525,117	\$1,205	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$2,199	\$0	(\$2,199)	Eliminate Facilities Tsf>Fd 40
Total Financing Uses:	\$2,199	\$0	(\$2,199)	
TOTAL EXPENDITURES & OTHER USES	\$1,526,111	\$1,525,117	(\$994)	
EXCESS OF REVENUES OVER EXPENSE	(\$18,200)	\$37,804	\$56,004	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$3,000	\$3,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$134,123	\$125,367	(\$8,756)	
Local Site Donations	\$0	\$0	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$134,123	\$125,367	(\$8,756)	5% Reserve
Available	\$957,488	\$1,012,804	\$55,317	
TOTAL ENDING FUND BALANCE:	\$1,228,733	\$1,266,537	\$37,804	

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

	RESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
PUBLIC HEARING/ADOPTED BUDGET				
	126.22	146.45	20	
BEGINNING FUND BALANCE:	\$100,226	\$30,000	(\$70,226)	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$0	Special Education
Total LCFF	\$18,821	\$18,821	\$0	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$19,398	\$0	AB602 Spec Ed.
8220 Child Nutrition	\$41,911	\$63,911	\$22,000	
8290 All Other Federal Revenue	\$268,207	\$175,291	(\$92,916)	PY Carover/COVID
Total Federal Revenues	\$329,516	\$258,600	(\$70,916)	
State Revenues				
8520 Child Nutrition	\$31,196	\$30,896	(\$300)	PY One-time Grants
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$8,142	\$7,500	(\$642)	
8590 All Other State Revenues	\$280,700	\$227,042	(\$53,658)	Eliminate one-time COVID
Total State Revenues	\$320,038	\$265,438	(\$54,600)	
Local Revenues				
8625 Community Redevelopment Fund	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$8,645	\$725	(\$7,920)	
8792 Transfer of Apportionment from C	\$123,180	\$122,000	(\$1,180)	AB602 Special Ed
Total Local Revenues	\$131,825	\$122,725	(\$9,100)	
TOTAL REVENUES	\$800,200	\$665,584	(\$134,616)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$285,918	\$286,629	\$711	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$285,918	\$286,629	\$711	
TOTAL REVENUES & OTHER SOURCES	\$1,086,118	\$952,213	(\$133,905)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23
0

		RESTRICTED GENERAL FUND			Comments
		2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$128,844	\$92,545	(\$36,299)	COVID FUNDED HRLY/SUBS S/L TEACHER
1200	Certificated Support	\$43,320	\$36,000	(\$7,320)	
1300	Administrative	\$0	\$0	\$0	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$172,164	\$128,545	(\$43,619)	
Classified Salaries					
2100	Instructional Assist	\$30,045	\$35,260	\$5,215	Per current staffing
2200	Classified Support	\$54,648	\$36,000	(\$18,648)	Maintenance staff reduce
2300	Administrative	\$14,774	\$15,500	\$726	Per current staffing
2400	Clerical Salaries	\$4,196	\$22,230	\$18,034	Bilingual Clerk Title I
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$103,663	\$108,990	\$5,327	
Employee Benefits					
3100	STRS	\$106,427	\$106,055	(\$372)	Per Salary Adj. above 19.1%
3200	PERS	\$22,296	\$27,939	\$5,643	Per Salary Adj. above 25.4%
3300	OASDI/Medicare	\$10,119	\$10,239	\$120	Per Salary Adj. above
3400	Health & Welfare	\$17,474	\$28,972	\$11,498	Per Salary Adj. above
3500	State Unemployment Ins	\$2,022	\$1,202	(\$820)	Per Salary Adj. above .5%
3600	Workers Comp	\$3,846	\$2,864	(\$982)	Per Salary Adj. above 1.19%
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$162,184	\$177,271	\$15,087	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$1,900	\$6,700	\$4,800	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$146,134	\$41,923	(\$104,211)	Prior Year Carryover
4400	Non-Capital Furniture & Equip	\$21,647	\$8,612	(\$13,035)	Prior Year Carryover
4700	Food	\$56,357	\$71,411	\$15,054	Current Food Contract Estimates
Total Materials & Supplies		\$226,038	\$128,646	(\$97,392)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$96,526	\$62,852	(\$33,674)	
5200	Travel & Conferences (Mileage)	\$7,343	\$1,250	(\$6,093)	
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$10,000	\$10,000	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$369,949	\$346,552	(\$23,397)	ELOP & Covid Funds
5900	Communications/Telephone	\$0	\$0	\$0	
Total Services and Other Operatin		\$483,818	\$420,654	(\$63,164)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$5,854	\$0	(\$5,854)	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$5,854	\$0	(\$5,854)	
TOTAL EXPENDITURES 1000-6000		\$664,049	\$543,452	(\$120,597)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

	RESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$2,623	\$18,107	\$15,484	VC @ 18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$2,623	\$18,107	\$15,484	
TOTAL EXPENDITURES	\$1,156,344	\$982,213	(\$174,131)	
OTHER FINANCING USES				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,156,344	\$982,213	(\$174,131)	
EXCESS OF REVENUES OVER EXPENSE	(\$70,226)	(\$30,000)	\$40,226	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$30,000	\$0	(\$30,000)	STATE COVID Funds
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$30,000	\$0	\$30,000	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

	TOTAL GENERAL FUND (COMBINED)			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
PUBLIC HEARING/ADOPTED BUDGET				
Average Daily Attendance (ADA)	126.22	146.45	20	3-year average ADA
BEGINNING FUND BALANCE:	\$1,347,159	\$1,258,733	(\$88,426)	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$697,180	\$804,958	\$107,778	Update LCFF Calcs
8012 Education Protection Account	\$261,636	\$205,776	(\$55,860)	3-year Average ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	and Est. Unduplicated Counts.
8021 Homeowners Exemptions	\$1,147	\$1,200	\$53	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	6.56% COLA + 3.29% Augment
8041 Secured	\$201,011	\$200,000	(\$1,011)	
8042 Unsecured	\$6,558	\$7,000	\$442	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$21,060	\$21,000	(\$60)	
8045 ERAF	\$276,276	\$285,000	\$8,724	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,483,689	\$1,543,755	\$60,066	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$269,398	\$269,398	\$0	
8220 Child Nutrition	\$41,911	\$63,911	\$22,000	
8290 All Other Federal Revenue	\$268,207	\$175,291	(\$92,916)	
Total Federal Revenues	\$579,516	\$508,600	(\$70,916)	
State Revenues				
8520 Child Nutrition	\$31,196	\$30,896	(\$300)	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$28,575	\$28,500	(\$75)	
8590 All Other State Revenues	\$281,600	\$227,942	(\$53,658)	
Total State Revenues	\$346,498	\$292,465	(\$53,733)	
Local Revenues				
8650 Leases and Rentals	\$7,500	\$7,500	\$0	
8660 Interest Earnings	\$10,000	\$10,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$43,646	\$30,814	(\$12,832)	
8792 Transfer of Apportionment from COE	\$123,180	\$122,000	(\$1,180)	
Total Local Revenues	\$184,326	\$170,314	(\$14,012)	
TOTAL REVENUES	\$2,594,029	\$2,515,134	(\$78,895)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$2,594,029	\$2,515,134	(\$78,895)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

		TOTAL GENERAL FUND (COMBINED)			
		2021-22	ADOPTED	Variance	Comments
		BUDGET REV	BUDGET (22-23)	(B) - (A)	
		6/16/2022	6/24/2022	(B) - (A)	
EXPENDITURES		(A)	(B)	(C)	
Certificated Salaries					
1100	Certificated Instructional	\$600,388	\$560,531	(\$39,857)	
1200	Certificated Support	\$43,320	\$36,000	(\$7,320)	
1300	Administrative	\$145,714	\$151,000	\$5,286	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$789,422	\$747,531	(\$41,891)	
Classified Salaries					
2100	Instructional Assist	\$71,932	\$78,147	\$6,215	
2200	Classified Support	\$80,694	\$70,900	(\$9,794)	
2300	Administrative	\$81,316	\$15,500	(\$65,816)	
2400	Clerical Salaries	\$80,345	\$147,730	\$67,385	
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$314,287	\$312,277	(\$2,010)	
Employee Benefits					
3100	STRS	\$209,889	\$219,596	\$9,707	
3200	PERS	\$69,200	\$93,708	\$24,508	
3300	OASDI/Medicare	\$34,728	\$40,058	\$5,330	
3400	Health & Welfare	\$121,985	\$144,833	\$22,848	
3500	State Unemployment Ins	\$6,492	\$6,615	\$123	
3600	Workers Comp	\$15,556	\$15,629	\$73	
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$457,850	\$520,439	\$62,589	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$3,350	\$8,450	\$5,100	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$184,121	\$125,707	(\$58,414)	
4400	Non-Capital Furniture & Equip	\$26,472	\$11,612	(\$14,860)	
4700	Food	\$66,357	\$71,411	\$15,054	
Total Materials & Supplies		\$270,300	\$217,180	(\$53,120)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$96,526	\$62,852	(\$33,674)	
5200	Travel & Conferences (Mileage)	\$22,778	\$15,689	(\$7,089)	
5300	Dues & Memberships	\$10,210	\$10,000	(\$210)	
5400	Insurance	\$29,744	\$33,309	\$3,565	
5500	Utilities	\$38,680	\$41,000	\$2,320	
5600	Rentals, Leases & Repairs	\$22,670	\$22,640	(\$30)	
5700	Direct Cost Transfer	\$0	\$0	\$0	
5800	Professional Consulting/Other Operatin	\$613,848	\$516,013	(\$97,835)	
5900	Communications/Telephone	\$8,087	\$8,400	\$313	
Total Services and Other Operating Exp		\$842,543	\$709,903	(\$132,640)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$5,854	\$0	(\$5,854)	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$5,854	\$0	(\$5,854)	
TOTAL EXPENDITURES 1000-6000		\$2,680,266	\$2,507,330	\$58,124	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

	TOTAL GENERAL FUND (COMBINED)			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$2,680,256	\$2,507,330	(\$187,980)	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$2,199	\$0	(\$2,199)	
Total Financing Uses:	\$2,199	\$0	(\$2,199)	
TOTAL EXPENDITURES & OTHER USES	\$2,682,455	\$2,507,330	(\$190,179)	
EXCESS OF REVENUES OVER EXPENSE	(\$88,426)	\$7,804	\$111,584	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$3,000	\$3,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$30,000	\$0	(\$30,000)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$134,123	\$125,367	(\$8,756)	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$134,123	\$125,367	(\$8,756)	3% Reserves
Available	\$957,488	\$1,012,804	\$55,317	
TOTAL ENDING FUND BALANCE:	\$1,258,733	\$1,266,537	\$7,804	

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT

TO: Board of Trustees
FROM: Christine Thomas, Chief Business Official (Consultant)
DATE: June 23, 2022
APPROVED BY: Stephen Owens, Principal/Superintendent
RE: PUBLIC HEARING – Review of the Adopted Budget for the Two Rock Union School District for the 2022-23 Fiscal Year and Substantiation of the Need for Reserves Greater than the State Required Minimum Reserve for Economic Uncertainty

SITUATION: The District is required to adopt a budget for all funds prior to June 30th each year. During the months prior to June, staff works diligently to collect data necessary to be included in the upcoming budget. This information comes from several sources, including the State, the Federal Government, the Sonoma County Office of Education, the SELPA, the County of Sonoma, Redwood Empire Schools Insurance Group (RESIG), and other various local sources. This information is incorporated into the budget in the form of budget assumptions. Some of these assumptions are preliminary and may change once information is finalized at the State, Federal & local levels.

In addition, The District must complete a Local Control Accountability Plan (LCAP). Essentially, the LCAP is a three-year plan with various sections that describes highlights and performance gaps as well a budget summary; It is designed to describe the **Goals, Actions, and Services** for the upcoming 3 years as well as a **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template that changes annually.

The assumptions, which include the expenditures identified in the **Goals, Actions, and Services** section of the LCAP and other major assumptions have been incorporated into the Preliminary Budget for the upcoming school year (2022-23) and will be provided at the Board meeting.

Staff has prepared the Adopted Budget in accordance with the May Revise including a Cost of Living Adjustment (COLA) of 6.56% and an augmentation to the Base of 3.29%. While the LCFF calculations for 2021-22 continue to use 2019-20 P2 ADA for the Two Rock Union School District, the May Revise from the Governor included a 3-year average ADA as an additional option for the LCFF calculations for 2022-23. This option is in addition to the greater of Prior Year ADA or Current Year ADA and is intended to lessen the dramatic impact on school districts experiencing a significant decline in both enrollment and attendance rates.

While this is not the "hold harmless" in funding that the State provided in 2020-21 and 2021-22, it does offer a solution to the dramatic loss in revenue for a District that have experienced a drop in enrollment. Two Rock Union School District had 162 students in October 2019 and a projected enrollment of 146 in 2022-23. In addition, due to the impacts of the pandemic, the Attendance rate has dropped to approx. 94% from 96%.

Long-term, however this decline in enrollment, if sustained, will create challenges in 2023-24 and beyond unless the enrollment trend changes and may impact the Multi-year Projections.

Some of the other major assumptions that impact the Adopted Budget are as follows:

REVENUES:

- Interest Earnings remains flat
- 6.56% COLA on LCFF

- 3.29% Augmentation on LCFF
- 3-year Average ADA
- No one-time State Funds – If approved in the State budget, will be added within 45 days

EXPENDITURES:

- Estimated 15% increases in Property & Liability Insurance \$33,309
- Step & Column Costs with realized retirement savings
- Change of 1.0 Business Manager to a 1.0 Assistant Business Manager
- Increase in STRS rate from 16.92% to 19.1%
- Increases in PERS rate to 25.4%
- No change in SUI Rate at .5%
- Increases in Utility Costs – water and sewer and garbage pickup leading the increase
- Eliminate one-time site funded expenditures
- Indirect cost rate change from 4.04% to 5.22%
- **Add** New Federal Expanded Learning Opportunities Grant (ELOP-G) Ongoing

The following is a list of the various funds included in the Preliminary Budget, all of which are projected to have a positive ending fund balance:

- General Fund 01
- Deferred Maintenance Fund 14
- Fund 17
- Special Reserve for Capital Outlay Projects Fund 40

PLAN: The plan is for the Board to hold a “Public Hearing” to receive input on the final Adopted Budget in advance of the June 24 Board Meeting where it will be presented for the Board to take action to formally “adopt” the Budget with submission to the Sonoma County Office of Education prior to June 30th. For more detailed information on the Governor’s May Revise, see The Common Message issued by the Sonoma County Office of Education (attached).

The District will also provide documentation of the **“Substantiation of the Need for Reserves greater than the State Minimum Reserve for Economic Uncertainty”**.

Within this dynamic and ever-changing fiscal environment, staff continues to work to identify changes or modifications in information both from the State and Federal Governments that will then be incorporated into the budget during the 1st budget revision being brought to the Board in the Fall.

As the Adopted Budget indicates (Spreadsheets attached), based on the assumptions included in the Governor’s May Revise and in the School Services of California Dartboard (detailed assumptions will be provided), the Petaluma City (Elementary)/Joint Union High School Districts will be able to meet its financial obligations for the current year.

This agenda item presents the Adopted Budget to the Board for review and to hold a “public hearing” to solicit public comment on both the final budget and the LCAP for the 2022-23 Fiscal Year.

DISTRICT REPORTS:

- **2022-23 Budget Adoption Reserves Document**
- Comparative Spreadsheets

STATE REPORTS:

- Budget Certifications
- Workers Compensation Certification
- Table of Contents
- General Fund 01 Unrestricted and Restricted

- Fund forms for All Other Funds
- Average Daily Attendance
- Multi-year Projections
- Schedule of Capital Assets
- Schedule of Long-Term Liabilities
- Lottery Report
- Cash-Flow worksheet
- Current Expense Formula (Form CEB/CEA)
- Indirect Cost Rate Worksheet
- Criteria & Standards for the General Fund 01
- Technical Review Checklists (2019-20 Budget and 2018-19 Estimated Actuals)

COST/FUNDING SOURCE: In compliance with GASB 54, the components of the ending fund balance are as follows:

<i>Non-spendable</i>		
Revolving Cash	\$	3,000
Prepaid Expenditures	\$	0
<i>Restricted</i>	\$	0
<i>Committed</i>	\$	0
<i>Assigned</i> (Board Designated)		
5% Reserve for Economic Uncertainty	\$	125,367
<i>Unassigned/Unappropriated</i>		
Reserve for Economic Uncertainties	\$	125,367 5% Reserve
Available Balance over Reserves	\$	<u>1,012,804</u>
 Total Ending Fund Balance	 \$	 1,266,537 \$1 Variance due to rounding

STAFF RECOMMENDATION:

It is respectfully recommended that the Board hold a Public Hearing on the Adopted Budget for the Two Rock Union School District for the 2022-23 Fiscal Year in order to provide an opportunity for public comment *and* to provide Substantiation of the need for reserves greater than the State requirement minimum reserve for Economic Uncertainty.

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23**

PUBLIC HEARING/ADOPTED BUDGET

	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
	126.22	146.45	20	3-YEAR AVG
BEGINNING FUND BALANCE:	\$1,246,933	\$1,228,733	(\$18,200)	(2019-20; 2020-21; & 2021-22)
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$697,180	\$804,958	\$107,778	Update LCFF Calcs
8012 Education Protection Account	\$261,636	\$205,776	(\$55,860)	3-year Average ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	and Est. Unduplicated Counts.
8021 Homeowners Exemptions	\$1,147	\$1,200	\$53	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	6.56% COLA + 3.29% Augment
8041 Secured	\$201,011	\$200,000	(\$1,011)	
8042 Unsecured	\$6,558	\$7,000	\$442	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$21,060	\$21,000	(\$60)	
8045 ERAF	\$276,276	\$285,000	\$8,724	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$1,464,868	\$1,524,934	\$60,066	Net change in LCFF
Federal Revenues				
8110 Impact Aid	\$250,000	\$250,000	\$0	
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8220 Child Nutrition	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$250,000	\$250,000	\$0	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$20,433	\$21,000	\$567	Per current estimate
8590 All Other State Revenues	\$900	\$900	\$0	
Total State Revenues	\$26,460	\$27,027	\$567	
Local Revenues				
8650 Leases and Rentals	\$7,500	\$7,500	\$0	
8660 Interest Earnings	\$10,000	\$10,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$35,001	\$30,089	(\$4,912)	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$52,501	\$47,589	(\$4,912)	
TOTAL REVENUES	\$1,793,829	\$1,849,550	\$55,721	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$285,918)	(\$286,629)	(\$711)	Special Ed
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$285,918)	(\$286,629)	(\$711)	
TOTAL REVENUES & OTHER SOURCES	\$1,507,911	\$1,562,921	\$55,010	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Certificated Salaries				
1100 Certificated Instructional	\$471,544	\$467,986	(33,558)	Per current staffing
1200 Certificated Support	\$0	\$0	\$0	
1300 Administrative	\$145,714	\$151,000	\$5,286	Per current staffing
1900 Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries	\$617,258	\$618,986	\$1,728	
Classified Salaries				
2100 Instructional Assist	\$41,887	\$42,887	\$1,000	Per current staffing
2200 Classified Support	\$26,046	\$34,900	\$8,854	Per current staffing
2300 Administrative	\$66,542	\$0	(\$66,542)	Eliminate Bus. Manager
2400 Clerical Salaries	\$76,149	\$125,500	\$49,351	Add Assist. Bus. Manager
2900 Other Classified	\$0	\$0	\$0	
Total Classified Salaries	\$210,624	\$203,287	(\$7,337)	
Employee Benefits				
3100 STRS	\$103,462	\$113,541	\$10,079	Per Salary Adj. above 19.1%
3200 PERS	\$46,904	\$65,769	\$18,865	Per Salary Adj. above 25.4%
3300 OASDI/Medicare	\$24,609	\$29,819	\$5,210	Per Salary Adj. above
3400 Health & Welfare	\$104,511	\$115,861	\$11,350	Per Salary Adj. above
3500 State Unemployment Ins	\$4,470	\$5,413	\$943	Per Salary Adj. above .5%
3600 Workers Comp	\$11,710	\$12,765	\$1,055	Per Salary Adj. above 1.19%
3700 Retiree Benefits	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits	\$295,666	\$343,168	\$47,502	
Materials & Supplies				
4100 Approved Textbooks & Core Curr	\$1,450	\$1,750	\$300	Per current estimates
4200 Books & Reference Materials	\$0	\$0	\$0	
4300 Materials & Supplies	\$37,987	\$83,784	\$45,797	Add Math & Reading Assessments
4400 Non-Capital Furniture & Equip	\$4,825	\$3,000	(\$1,825)	Per current estimates
4700 Food	\$0	\$0	\$0	
Total Materials & Supplies	\$44,262	\$88,534	\$44,272	
Services & Other Operating Exp				
5100 Sub-Agreements over \$25K	\$0	\$0	\$0	
5200 Travel & Conferences (Mileage)	\$15,435	\$14,439	(\$996)	Per current estimates
5300 Dues & Memberships	\$10,210	\$10,000	(\$210)	Per current estimates
5400 Insurance	\$29,744	\$33,309	\$3,565	Increase in P&L
5500 Utilities	\$38,680	\$41,000	\$2,320	Per current estimates
5600 Rentals, Leases & Repairs	\$12,670	\$12,640	(\$30)	Per current estimates
5700 Direct Cost Transfers	\$0	\$0	\$0	
5800 Professional Consulting/Other Operating	\$243,899	\$169,461	(\$74,438)	Eliminate Unappropriated Contracts
5900 Communications/Telephone	\$8,087	\$8,400	\$313	Per current estimates
Total Services and Other Operating Exp.	\$358,725	\$289,249	(\$69,476)	
Capital Outlay				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay	\$0	\$0	\$0	
TOTAL EXPENDITURES 1000-6000	\$1,526,535	\$1,543,224	\$16,689	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	UNRESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$2,623)	(\$18,107)	(\$15,484)	Indirect rate @ 18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	(\$2,623)	(\$18,107)	(\$15,484)	
TOTAL EXPENDITURES	\$1,523,912	\$1,525,117	\$1,205	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$2,199	\$0	(\$2,199)	Eliminate Facilities Tsf>Fd 40
Total Financing Uses:	\$2,199	\$0	(\$2,199)	
TOTAL EXPENDITURES & OTHER USES	\$1,526,111	\$1,525,117	(\$994)	
EXCESS OF REVENUES OVER EXPENSE	(\$18,200)	\$37,804	\$56,004	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$3,000	\$3,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
5% REU	\$134,123	\$125,367	(\$8,756)	
Local Site Donations	\$0	\$0	\$0	
	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$134,123	\$125,367	(\$8,756)	5% Reserve
Available	\$957,488	\$1,012,804	\$55,317	
TOTAL ENDING FUND BALANCE:	\$1,228,733	\$1,266,537	\$37,804	

Note: \$1 variances due to rounding.

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

	RESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
PUBLIC HEARING/ADOPTED BUDGET				
	126.22	146.45	20	
BEGINNING FUND BALANCE:	\$100,226	\$30,000	(\$70,226)	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Ta	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$0	Special Education
Total LCFF	\$18,821	\$18,821	\$0	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$19,398	\$19,398	\$0	AB602 Spec Ed.
8220 Child Nutrition	\$41,911	\$63,911	\$22,000	
8290 All Other Federal Revenue	\$268,207	\$175,291	(\$92,916)	PY Carrover/COVID
Total Federal Revenues	\$329,516	\$258,600	(\$70,916)	
State Revenues				
8520 Child Nutrition	\$31,196	\$30,896	(\$300)	PY One-time Grants
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$8,142	\$7,500	(\$642)	
8590 All Other State Revenues	\$280,700	\$227,042	(\$53,658)	Eliminate one-time COVID
Total State Revenues	\$320,038	\$265,438	(\$54,600)	
Local Revenues				
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$8,645	\$725	(\$7,920)	
8792 Transfer of Apportionment from C	\$123,180	\$122,000	(\$1,180)	AB602 Special Ed
Total Local Revenues	\$131,825	\$122,725	(\$9,100)	
TOTAL REVENUES	\$800,200	\$665,584	(\$134,616)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$285,918	\$286,629	\$711	Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$285,918	\$286,629	\$711	
TOTAL REVENUES & OTHER SOURCES	\$1,086,118	\$952,213	(\$133,905)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23
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		RESTRICTED GENERAL FUND			Comments
		2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES					
Certificated Salaries					
1100	Certificated Instructional	\$128,844	\$92,545	(\$36,299)	COVID FUNDED HRLY/SUBS S/L TEACHER
1200	Certificated Support	\$43,320	\$36,000	(\$7,320)	
1300	Administrative	\$0	\$0	\$0	
1900	Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries		\$172,164	\$128,545	(\$43,619)	
Classified Salaries					
2100	Instructional Assist	\$30,045	\$35,260	\$5,215	Per current staffing
2200	Classified Support	\$54,648	\$36,000	(\$18,648)	Maintenance staff reduce
2300	Administrative	\$14,774	\$15,500	\$726	Per current staffing
2400	Clerical Salaries	\$4,196	\$22,230	\$18,034	Bilingual Clerk Title I
2900	Other Classified	\$0	\$0	\$0	
Total Classified Salaries		\$103,663	\$108,990	\$5,327	
Employee Benefits					
3100	STRS	\$106,427	\$106,055	(\$372)	Per Salary Adj. above 19.1%
3200	PERS	\$22,296	\$27,939	\$5,643	Per Salary Adj. above 25.4%
3300	OASDI/Medicare	\$10,119	\$10,239	\$120	Per Salary Adj. above
3400	Health & Welfare	\$17,474	\$28,972	\$11,498	Per Salary Adj. above
3500	State Unemployment Ins	\$2,022	\$1,202	(\$820)	Per Salary Adj. above .5%
3600	Workers Comp	\$3,846	\$2,864	(\$982)	Per Salary Adj. above 1.19%
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits		\$162,184	\$177,271	\$15,087	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$1,900	\$6,700	\$4,800	
4200	Books & Reference Materials	\$0	\$0	\$0	
4300	Materials & Supplies	\$146,134	\$41,923	(\$104,211)	Prior Year Carryover
4400	Non-Capital Furniture & Equip	\$21,647	\$8,612	(\$13,035)	Prior Year Carryover
4700	Food	\$56,357	\$71,411	\$15,054	Current Food Contract Estimates
Total Materials & Supplies		\$226,038	\$128,646	(\$97,392)	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$96,526	\$62,852	(\$33,674)	
5200	Travel & Conferences (Mileage)	\$7,343	\$1,250	(\$6,093)	
5300	Dues & Memberships	\$0	\$0	\$0	
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$0	\$0	\$0	
5600	Rentals, Leases & Repairs	\$10,000	\$10,000	\$0	
5700	Direct Cost Transfers	\$0	\$0	\$0	
5800	Professional Consulting/Other Op	\$369,949	\$346,552	(\$23,397)	ELOP & Covid Funds
5900	Communications/Telephone	\$0	\$0	\$0	
Total Services and Other Operatin		\$483,818	\$420,654	(\$63,164)	
Capital Outlay					
6100	Land Improvements	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	
6400	Capital Equipment	\$5,854	\$0	(\$5,854)	
6500	Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay		\$5,854	\$0	(\$5,854)	
TOTAL EXPENDITURES 1000-6000		\$664,049	\$543,452	(\$120,597)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

	RESTRICTED GENERAL FUND			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310 Indirect Cost GF	\$2,623	\$18,107	\$15,484	IC @ 18%
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$2,623	\$18,107	\$15,484	
TOTAL EXPENDITURES	\$1,156,344	\$982,213	(\$174,131)	
OTHER FINANCING USES				
7438 Debt Service - Interest	\$0	\$0	\$0	
7439 Debt Service - Principle	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$1,156,344	\$982,213	(\$174,131)	
EXCESS OF REVENUES OVER EXPENSE	(\$70,226)	(\$30,000)	\$40,226	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$0	\$0	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$30,000	\$0	(\$30,000)	STATE COVID Funds
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$0	\$0	\$0	
One-time Mandated Costs	\$0	\$0	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties	\$0	\$0	\$0	
Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:	\$30,000	\$0	\$30,000	

**TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23**

	TOTAL GENERAL FUND (COMBINED)			Comments
	2021-22	ADOPTED	Variance	
	BUDGET REV 6/16/2022 (A)	BUDGET (22-23) 6/24/2022 (B)		
PUBLIC HEARING/ADOPTED BUDGET				
Average Daily Attendance (ADA)	126.22	146.45	20	3-year average ADA
BEGINNING FUND BALANCE:	\$1,347,159	\$1,258,733	(\$88,426)	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$697,180	\$804,958	\$107,778	Update LCFF Calcs
8012 Education Protection Account	\$261,636	\$205,776	(\$55,860)	3-year Average ADA
8019 State Aid - Prior Year	\$0	\$0	\$0	and Est. Unduplicated Counts.
8021 Homeowners Exemptions	\$1,147	\$1,200	\$53	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	6.56% COLA + 3.29% Augment
8041 Secured	\$201,011	\$200,000	(\$1,011)	
8042 Unsecured	\$6,558	\$7,000	\$442	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$21,060	\$21,000	(\$60)	
8045 ERAF	\$276,276	\$285,000	\$8,724	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$18,821	\$18,821	\$0	
Total LCFF:	\$1,483,689	\$1,543,755	\$60,066	
Federal Revenues				
8110 Impact Aid	\$0	\$0	\$0	
8181 Spec Ed Entitlement (IDEA)	\$269,398	\$269,398	\$0	
8220 Child Nutrition	\$41,911	\$63,911	\$22,000	
8290 All Other Federal Revenue	\$268,207	\$175,291	(\$92,916)	
Total Federal Revenues	\$579,516	\$508,600	(\$70,916)	
State Revenues				
8520 Child Nutrition	\$31,196	\$30,896	(\$300)	
8550 Mandated Cost Reimbursements	\$5,127	\$5,127	\$0	
8560 Lottery (Non-Prop 20)	\$28,575	\$28,500	(\$75)	
8590 All Other State Revenues	\$281,600	\$227,942	(\$53,658)	
Total State Revenues	\$346,498	\$292,465	(\$53,733)	
Local Revenues				
8650 Leases and Rentals	\$7,500	\$7,500	\$0	
8660 Interest Earnings	\$10,000	\$10,000	\$0	
8689 All Other Fees & Contracts	\$0	\$0	\$0	
8699 Other Local Revenues	\$43,646	\$30,814	(\$12,832)	
8792 Transfer of Apportionment from COE	\$123,180	\$122,000	(\$1,180)	
Total Local Revenues	\$184,326	\$170,314	(\$14,012)	
TOTAL REVENUES	\$2,594,029	\$2,515,134	(\$78,595)	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8990 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$2,594,029	\$2,515,134	(\$78,595)	

TWO ROCK UNION SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET	TOTAL GENERAL FUND (COMBINED)			Comments
	2021-22	ADOPTED	Variance	
	BUDGET REV	BUDGET (22-23)		
6/16/2022	6/24/2022	(B) - (A)		
EXPENDITURES	(A)	(B)	(C)	
Certificated Salaries				
1100 Certificated Instructional	\$600,388	\$560,531	(\$39,857)	
1200 Certificated Support	\$43,320	\$36,000	(\$7,320)	
1300 Administrative	\$145,714	\$151,000	\$5,286	
1900 Other Certificated	\$0	\$0	\$0	
Total Certificated Salaries	\$789,422	\$747,531	(\$41,891)	
Classified Salaries				
2100 Instructional Assist	\$71,932	\$78,147	\$6,215	
2200 Classified Support	\$80,694	\$70,900	(\$9,794)	
2300 Administrative	\$81,316	\$15,500	(\$65,816)	
2400 Clerical Salaries	\$80,345	\$147,730	\$67,385	
2900 Other Classified	\$0	\$0	\$0	
Total Classified Salaries	\$314,287	\$312,277	(\$2,010)	
Employee Benefits				
3100 STRS	\$209,889	\$219,596	\$9,707	
3200 PERS	\$69,200	\$93,708	\$24,508	
3300 OASDI/Medicare	\$34,728	\$40,058	\$5,330	
3400 Health & Welfare	\$121,985	\$144,833	\$22,848	
3500 State Unemployment Ins	\$6,492	\$6,615	\$123	
3600 Workers Comp	\$15,556	\$15,629	\$73	
3700 Retiree Benefits	\$0	\$0	\$0	
3900 Cash In Lieu/Other	\$0	\$0	\$0	
Total Employee Benefits	\$457,850	\$520,439	\$62,589	
Materials & Supplies				
4100 Approved Textbooks & Core Curr	\$3,350	\$8,450	\$5,100	
4200 Books & Reference Materials	\$0	\$0	\$0	
4300 Materials & Supplies	\$184,121	\$125,707	(\$58,414)	
4400 Non-Capital Furniture & Equip	\$26,472	\$11,612	(\$14,860)	
4700 Food	\$56,357	\$71,411	\$15,054	
Total Materials & Supplies	\$270,300	\$217,180	(\$68,174)	
Services & Other Operating Exp				
5100 Sub-Agreements over \$25K	\$96,526	\$62,852	(\$33,674)	
5200 Travel & Conferences (Mileage)	\$22,778	\$15,689	(\$7,089)	
5300 Dues & Memberships	\$10,210	\$10,000	(\$210)	
5400 Insurance	\$29,744	\$33,309	\$3,565	
5500 Utilities	\$38,680	\$41,000	\$2,320	
5600 Rentals, Leases & Repairs	\$22,670	\$22,640	(\$30)	
5700 Direct Cost Transfer	\$0	\$0	\$0	
5800 Professional Consulting/Other Operatin	\$613,848	\$516,013	(\$97,835)	
5900 Communications/Telephone	\$8,087	\$8,400	\$313	
Total Services and Other Operating Exp	\$842,543	\$709,903	(\$132,640)	
Capital Outlay				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$5,854	\$0	(\$5,854)	
6500 Capital Equipment Replace	\$0	\$0	\$0	
Total Capital Outlay	\$5,854	\$0	(\$5,854)	
TOTAL EXPENDITURES 1000-6000	\$2,680,256	\$2,507,330	\$58,124	

TWO ROCK UNION SCHOOL DISTRICT
 GENERAL FUND 01
 FISCAL YEAR 2022-23

PUBLIC HEARING/ADOPTED BUDGET

	TOTAL GENERAL FUND (COMBINED)			Comments
	2021-22 BUDGET REV 6/16/2022 (A)	ADOPTED BUDGET (22-23) 6/24/2022 (B)	Variance (B) - (A) (C)	
EXPENDITURES (continued)				
Indirect/Direct Cost				
7142 Other Tuition-Excess Cost to COE	\$0	\$0	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	\$0	\$0	\$0	
7350 Indirect Cost - InterFund	\$0	\$0	\$0	
Total Indirect	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$2,680,256	\$2,507,330	(\$187,980)	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$2,199	\$0	(\$2,199)	
Total Financing Uses:	\$2,199	\$0	(\$2,199)	
TOTAL EXPENDITURES & OTHER USES	\$2,682,455	\$2,507,330	(\$190,179)	
EXCESS OF REVENUES OVER EXPENSE	(\$88,426)	\$7,804	\$111,584	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$3,000	\$3,000	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$30,000	\$0	(\$30,000)	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$134,123	\$125,367	(\$8,756)	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties Available	\$134,123	\$125,367	(\$8,756)	3% Reserves
	\$957,488	\$1,012,804	\$55,317	
TOTAL ENDING FUND BALANCE:	\$1,258,733	\$1,266,537	\$7,804	

Note: \$1 variances due to rounding.

Budget, July 1
FINANCIAL REPORTS
2022-23 Budget
School District Certification

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.trusd.org

Place: 5001 Spring Hill Road,
Petaluma

Date: June 20, 2022

Date: June 23, 2022

Time:

Adoption
Date: June 24, 2022

Signed:

Clerk/Secretary of
the Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business
Official

E-mail: cthomas@petk12.org

Criteria and Standards Review Summary

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

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

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

S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 24, 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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8016-8099	1,464,868.00	18,821.00	1,483,689.00	1,524,934.00	18,821.00	1,543,755.00	4.0%
2) Federal Revenue		8100-8299	250,000.00	329,516.00	579,516.00	250,000.00	258,900.00	508,900.00	-12.2%
3) Other State Revenue		8300-8599	26,460.00	320,038.00	346,498.00	27,027.00	265,438.00	292,465.00	-15.6%
4) Other Local Revenue		8600-8799	52,501.00	131,825.00	184,326.00	47,589.00	122,725.00	170,314.00	-7.6%
5) TOTAL REVENUES			1,793,829.00	800,200.00	2,594,029.00	1,848,550.00	665,584.00	2,515,134.00	-3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	617,258.00	172,164.00	789,422.00	618,986.00	128,545.00	747,531.00	-5.3%
2) Classified Salaries		2000-2999	210,624.00	103,663.00	314,287.00	203,287.00	108,990.00	312,277.00	-0.6%
3) Employee Benefits		3000-3999	295,666.00	162,184.00	457,850.00	343,168.00	177,271.00	520,439.00	13.7%
4) Books and Supplies		4000-4999	44,262.00	226,038.00	270,300.00	88,534.00	128,646.00	217,180.00	-19.7%
5) Services and Other Operating Expenditures		5000-5999	358,725.00	483,818.00	842,543.00	289,249.00	420,654.00	709,903.00	-15.7%
6) Capital Outlay		6000-6999	0.00	5,854.00	5,854.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,623.00)	2,623.00	0.00	(18,107.00)	18,107.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,523,912.00	1,156,944.00	2,680,856.00	1,525,117.00	982,213.00	2,507,330.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			269,917.00	(356,144.00)	(86,227.00)	324,433.00	(316,629.00)	7,804.00	-108.1%
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	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
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	(265,918.00)	285,918.00	0.00	(286,629.00)	286,628.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(288,117.00)	285,918.00	(2,199.00)	(286,629.00)	286,629.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(18,200.00)	(70,226.00)	(88,426.00)	37,804.00	(30,060.00)	7,804.00	-168.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
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)			1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			1,228,733.00	30,000.00	1,258,733.00	1,266,537.00	0.00	1,266,537.00	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9741	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Stores		9742	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9743	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9749	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	134,123.00	0.00	134,123.00	125,367.00	0.00	125,367.00	-6.6%
2% Reserve for Economic Uncertainties	0000	9780							
2% Reserve for Economic Uncertainties	0600	9780							
e) Unassigned/Unappropriated			134,123.00	0.00	134,123.00	125,367.00	0.00	125,367.00	-6.6%
Reserve for Economic Uncertainties		9789	134,123.00	0.00	134,123.00	125,367.00	0.00	125,367.00	-6.6%
Unassigned/Unappropriated Amount		9790	957,487.00	0.00	957,487.00	1,012,803.00	0.00	1,012,803.00	5.6%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	1,884,399.36	124,966.19	1,809,365.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	1,000.00	0.00	1,000.00				
c) a) Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
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				

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)	
3) Accounts Receivable		9200	19.45	2,952.96	2,972.41				
4) Due from Grantor Government		9280	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			1,687,418.81	127,919.15	1,815,337.96				
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	(11,949.08)	0.00	(11,949.08)				
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			(11,949.08)	0.00	(11,949.08)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,689,367.89	127,919.15	1,827,287.04				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	597,180.00	0.00	597,180.00	804,956.00	0.00	804,956.00	15.5%
Education Protection Account State Aid - Current Year		8012	261,636.00	0.00	261,636.00	205,776.00	0.00	205,776.00	-21.4%
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	1,147.00	0.00	1,147.00	1,200.00	0.00	1,200.00	4.6%
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%

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)				
County & District Taxes												
Secured Roll Taxes		8041	201,011.00	0.00	201,011.00	200,000.00	0.00	200,000.00	0.00	200,000.00	-0.5%	
Unsecured Roll Taxes		8042	6,558.00	0.00	6,558.00	7,000.00	0.00	7,000.00	0.00	7,000.00	6.7%	
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes		8044	21,960.00	0.00	21,960.00	21,000.00	0.00	21,000.00	0.00	21,000.00	-0.3%	
Education Revenue Augmentation Fund (ERAF)		8045	276,276.00	0.00	276,276.00	285,000.00	0.00	285,000.00	0.00	285,000.00	3.2%	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	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	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)												
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes		8082	0.00	0.00	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	0.00	0.00	0.0%	
Subtotal, LCFF Sources			1,484,868.00	0.00	1,484,868.00	1,524,934.00	0.00	1,524,934.00	0.00	1,524,934.00	4.1%	
LCFF Transfers												
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.0%	
Property Taxes Transfers		8097	0.00	18,821.00	18,821.00	0.00	18,821.00	18,821.00	0.00	18,821.00	0.0%	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			1,484,868.00	18,821.00	1,483,689.00	1,524,934.00	18,821.00	1,543,755.00	0.00	1,543,755.00	4.0%	
FEDERAL REVENUE												
Maintenance and Operations		8119	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.00	250,000.00	0.0%	
Special Education Enrollment		8181	0.00	19,398.00	19,398.00	0.00	19,398.00	19,398.00	0.00	19,398.00	0.0%	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Child Nutrition Programs		8220	0.00	41,911.00	41,911.00	0.00	63,911.00	63,911.00	0.00	63,911.00	52.5%	
Donated Food Commodities		8221	0.00	0.00	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	0.00	0.00	0.0%	
Flood Control Funds		8270	0.00	0.00	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	0.00	0.00	0.0%	
FEMA		8281	0.00	0.00	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	0.00	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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	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%
All Other Local Revenue		8699	35,001.00	6,645.00	43,646.00	30,009.00	725.00	30,814.00	-29.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Appointments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	123,180.00		123,180.00		122,000.00	122,000.00	-1.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/JP Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Appointments									
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			52,501.00	131,825.00	184,326.00	47,589.00	122,725.00	170,314.00	-7.6%
TOTAL - REVENUES			1,793,829.00	800,200.00	2,594,029.00	1,849,550.00	665,564.00	2,515,134.00	-3.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	471,544.00	126,944.00	600,388.00	467,966.00	92,545.00	560,531.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	43,320.00	43,320.00	0.00	36,000.00	36,000.00	-18.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Dues and Memberships		5300	10,210.00	0.00	10,210.00	10,000.00	0.00	10,000.00	-2.1%
Insurance		5400 - 5450	29,744.00	0.00	29,744.00	33,309.00	0.00	33,309.00	12.0%
Operations and Housekeeping Services		5580	38,683.00	0.00	38,683.00	41,000.00	0.00	41,000.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5660	12,670.00	10,000.00	22,670.00	12,640.00	10,000.00	22,640.00	-0.1%
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	243,899.00	369,949.00	613,848.00	169,461.00	346,552.00	516,013.00	-15.9%
Communications		5800	8,087.00	0.00	8,087.00	8,400.00	0.00	8,400.00	3.9%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			358,725.00	483,818.00	842,543.00	289,249.00	420,654.00	709,903.00	-15.7%
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%
Buildings and Improvements of Buildings		6230	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	5,854.00	5,854.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,854.00	5,854.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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/JP Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,623.00)	2,623.00	0.00	(18,107.00)	18,107.00	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			(2,623.00)	2,623.00	0.00	(18,107.00)	18,107.00	0.00	0.0%
TOTAL EXPENDITURES			1,523,912.00	1,156,344.00	2,680,256.00	1,525,117.00	982,213.00	2,507,330.00	-6.5%
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%
(e) 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%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To 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	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Appropriations									
Emergency Appropriations		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		6880	(286,629.00)	295,918.00	0.00	(286,629.00)	286,629.00	0.00	0.0%
Contributions from Restricted Revenues		6890	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(286,629.00)	295,918.00	0.00	(286,629.00)	286,629.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES			(286,629.00)	295,918.00	(2,199.00)	(286,629.00)	286,629.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,464,866.00	16,821.00	1,483,689.00	1,524,934.00	18,821.00	1,543,755.00	4.6%
2) Federal Revenue		8100-8299	250,000.00	329,516.00	579,516.00	250,000.00	259,600.00	509,600.00	-12.2%
3) Other State Revenue		8300-8599	28,460.00	328,038.00	346,498.00	27,027.00	285,438.00	292,465.00	-15.6%
4) Other Local Revenue		8600-8799	52,505.00	131,825.00	184,328.00	47,589.00	122,725.00	170,314.00	-7.6%
5) TOTAL, REVENUES			1,793,829.00	806,200.00	2,594,029.00	1,849,550.00	665,564.00	2,515,114.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		817,314.00	741,322.00	1,558,436.00	830,931.00	578,306.00	1,407,237.00	-9.7%
2) Instruction - Related Services	2000-2999		215,765.00	34,870.00	250,575.00	191,049.00	33,953.00	225,002.00	-10.2%
3) Pupil Services	3000-3999		25,777.00	242,415.00	268,192.00	21,000.00	221,626.00	242,626.00	-9.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		29,033.00	31,765.00	60,798.00	11,393.00	30,438.00	41,831.00	-31.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		317,593.00	3,248.00	320,841.00	364,721.00	44,465.00	409,186.00	27.4%
8) Plant Services	8000-8999		118,490.00	102,924.00	221,414.00	166,023.00	75,725.00	181,748.00	-17.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,523,912.00	1,156,344.00	2,680,256.00	1,525,117.00	982,213.00	2,507,330.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			269,917.00	(358,144.00)	(86,227.00)	324,433.00	(316,629.00)	7,804.00	-109.1%
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	2,199.00	0.00	2,199.00	0.00	0.00	0.00	-100.0%
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		3980-3999	(285,918.00)	285,918.00	0.00	(286,629.00)	286,629.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(285,918.00)	285,918.00	(2,199.00)	(286,629.00)	286,629.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(18,200.00)	(70,226.00)	(88,426.00)	37,804.00	(30,060.00)	7,804.00	-108.6%
F. FUND BALANCE - RESERVES									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
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)			1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,933.00	100,226.00	1,347,159.00	1,228,733.00	30,000.00	1,258,733.00	-6.6%
2) Ending Balance, June 30 (E + F1e)			1,228,733.00	30,000.00	1,258,733.00	1,266,537.00	0.00	1,266,537.00	0.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,500.00	0.00	3,500.00	3,000.00	0.00	3,000.00	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	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	134,123.00	0.00	134,123.00	125,367.00	0.00	125,367.00	-6.5%
2% Reserve for Economic Uncertainties	0000	9780	134,123.00		134,123.00	125,367.00		125,367.00	
2% Reserve for Economic Uncertainties	3000	9780				125,367.00		125,367.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	134,123.00	0.00	134,123.00	125,367.00	0.00	125,367.00	-6.5%
Unassigned/Unappropriated Amount		9790	957,487.00	0.00	957,487.00	1,012,803.00	0.00	1,012,803.00	5.8%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
8266	Educator Effectiveness, FY 2021-22	30,000.00	0.00
Total, Restricted Balance		30,000.00	0.00

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182.00	60.00	-67.0%
5) TOTAL, REVENUES			182.00	60.00	-67.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			182.00	60.00	-67.0%
D. OTHER FINANCING SOURCES/USES					
1) Intergovernmental 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		7630-7609	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)			182.00	60.00	-67.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,781.00	11,863.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,781.00	11,863.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,781.00	11,863.00	1.5%
2) Ending Balance, June 30 (E + F1e)			11,963.00	12,023.00	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					
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	11,963.00	12,023.00	0.5%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	11,826.06		
		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
0) 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			11,826.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			11,826.06		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	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	182.00	60.00	-67.0%
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			182.00	60.00	-67.0%
TOTAL REVENUES			182.00	60.00	-67.0%
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%
QASDI/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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7616	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		7609	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	182.00	60.00	-67.0%
5) TOTAL, REVENUES			182.00	60.00	-67.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7800-7899	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			182.00	60.00	-67.0%
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		8030-8079	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)			182.00	60.00	-67.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,781.00	11,963.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,781.00	11,963.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,781.00	11,963.00	1.5%
2) Ending Balance, June 30 (E + F1e)			11,963.00	12,023.00	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 (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,963.00	12,023.00	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8799	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780.00	300.00	-61.5%
5) TOTAL REVENUES			780.00	300.00	-61.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1899	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			780.00	300.00	-61.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7800-7829	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8830-8979	0.00	0.00	0.0%
b) Uses		7830-7899	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)			780.00	300.00	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,923.00	65,703.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,923.00	65,703.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,923.00	65,703.00	1.2%
2) Ending Balance, June 30 (E + F1e)			65,703.00	66,003.00	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		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	65,703.00	66,003.00	0.5%
Non-Public School placement	0000	9780	65,703.00		
Non-Public School Placement	0000	9780		66,003.00	
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	65,171.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,171.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unnamed 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					
(30 + H2) - (I6 + J2)			65,171.58		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	780.00	300.00	-61.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			780.00	300.00	-61.5%
TOTAL, REVENUES			780.00	300.00	-61.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	780.00	300.00	-61.5%
5) TOTAL, REVENUES			780.00	300.00	-61.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			780.00	300.00	-61.5%
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)			780.00	300.00	-61.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	64,923.00	65,703.00	1.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			64,923.00	65,703.00	1.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			64,923.00	65,703.00	1.2%
2) Ending Balance, June 30 (E + F1e)					
			65,703.00	66,003.00	0.5%
Component(s) of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	65,703.00	66,003.00	0.5%
	0000	9780	65,703.00		
	8000	9780		66,003.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,200.00	-40.0%
5) TOTAL, REVENUES			2,000.00	1,200.00	-40.0%
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	6,150.00	0.00	-100.0%
6) Capital Outlay		6000-6999	45,783.00	40,000.00	-12.5%
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			51,913.00	40,000.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,913.00)	(38,800.00)	-22.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8800-8829	2,189.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7689	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,189.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,714.00)	(38,800.00)	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,871.00	209,957.00	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,871.00	209,957.00	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,871.00	209,957.00	-18.5%
2) Ending Balance, June 30 (E + F1e)			209,957.00	171,157.00	-18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	209,957.00	171,157.00	-18.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9799	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
2) Cash in County Treasury		9110	214,126.16		
b) in Banks					
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			214,126.16		
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 Inflow of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			214,126.16		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	1,200.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	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			2,000.00	1,200.00	-40.0%
TOTAL, REVENUES			2,000.00	1,200.00	-40.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2500	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professionals/Consulting Services and Operating Expenditures		5800	6,150.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,150.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,763.00	40,000.00	92.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,763.00	40,000.00	-12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			51,913.00	40,000.00	-22.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,199.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,199.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8963	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7851	0.00	0.00	0.0%
All Other Financing Uses		7899	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)			2,189.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,200.00	-40.0%
5) TOTAL, REVENUES			2,000.00	1,200.00	-40.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		51,913.00	40,000.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,913.00	40,000.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5-B10)			(49,913.00)	(38,800.00)	-22.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,199.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,199.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(47,714.00)	(38,800.00)	-18.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,671.00	209,957.00	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,671.00	209,957.00	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,671.00	209,957.00	-18.5%
2) Ending Balance, June 30 (E + F1e)			209,957.00	171,157.00	-18.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	209,957.00	171,157.00	-18.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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)	126.22	126.22	156.37	145.52	145.52	146.45
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)						
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)	126.22	126.22	156.37	145.52	145.52	146.45
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
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	126.22	126.22	156.37	145.52	145.52	146.45
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,199.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,199.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

Budget, July 1
2021-22 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	2,199.00	2,199.00	0.00	0.00

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Budget, July 1
2022-23 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,500.00		5,500.00			5,500.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
Capital assets being depreciated:						
Land Improvements	901,605.00		901,605.00			901,605.00
Buildings	1,389,876.00		1,389,876.00			1,389,876.00
Equipment	111,869.28		111,869.28			111,869.28
Total capital assets being depreciated	2,403,350.28	0.00	2,403,350.28	0.00	0.00	2,403,350.28
Accumulated Depreciation for:						
Land Improvements	(320,376.00)		(320,376.00)			(320,376.00)
Buildings	(897,447.12)		(897,447.12)			(897,447.12)
Equipment	(32,083.36)		(32,083.36)			(32,083.36)
Total accumulated depreciation	(1,249,906.48)	0.00	(1,249,906.48)	0.00	0.00	(1,249,906.48)
Total capital assets being depreciated, net excluding lease assets	1,153,443.80	0.00	1,153,443.80	0.00	0.00	1,153,443.80
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	1,158,943.80	0.00	1,158,943.80	0.00	0.00	1,158,943.80
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets						
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,643,828.00		1,643,828.00			1,643,828.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	5,885.08		5,885.08			5,885.08	
Governmental activities long-term liabilities	1,649,713.08	0.00	1,649,713.08	0.00	0.00	1,649,713.08	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,682,455.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	382,493.00
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	60,796.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	8000-6999 except 6800, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,199.00
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)				62,997.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				2,236,965.00
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)				126.22
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,722.75
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.)			1,874,450.97	11,987.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			1,874,450.97	11,987.28

B. Required effort (Line A.2 times 90%)	1,687,005.87	10,788.55
C. Current year expenditures (Line I.E and Line II.B)	2,236,965.00	17,722.75
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
Total adjustments to base expenditures	0.00	0.00

Budget, July 1
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

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	16,317.00		4,672.00	20,989.00
2. State Lottery Revenue	8560	20,433.00		8,142.00	28,575.00
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)		36,750.00	0.00	12,814.00	49,564.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	1,989.00		1,995.00	3,984.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	34,761.00			34,761.00
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			10,819.00	10,819.00
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)		36,750.00	0.00	12,814.00	49,564.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Explanation needed for amounts in shaded cells for Resource 6300.					

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.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,524,934.00	5.33%	1,606,276.00	3.66%	1,665,084.00
2. Federal Revenues	8100-8299	250,000.00	20.00%	300,000.00	0.00%	300,000.00
3. Other State Revenues	8300-8599	27,027.00	0.00%	27,027.00	0.00%	27,027.00
4. Other Local Revenues	8600-8799	47,589.00	0.00%	47,589.00	0.00%	47,589.00
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	(286,629.00)	19.93%	(343,762.00)	8.43%	(372,754.00)
6. Total (Sum lines A1 thru A5c)		1,562,921.00	4.75%	1,637,130.00	1.82%	1,666,946.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				618,986.00		625,176.00
b. Step & Column Adjustment				6,190.00		6,252.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	618,986.00	1.00%	625,176.00	1.00%	631,428.00
2. Classified Salaries						
a. Base Salaries				203,287.00		205,320.00
b. Step & Column Adjustment				2,033.00		2,053.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	203,287.00	1.00%	205,320.00	1.00%	207,373.00
3. Employee Benefits	3000-3999	343,168.00	-10.18%	308,246.00	0.30%	309,174.00
4. Books and Supplies	4000-4999	88,534.00	6.00%	93,846.00	6.00%	99,477.00
5. Services and Other Operating Expenditures	5000-5999	289,249.00	6.00%	306,604.00	6.00%	325,000.00
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%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,107.00)	0.00%	(18,107.00)	0.00%	(18,107.00)
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)		1,525,117.00	-0.26%	1,521,085.00	2.19%	1,554,345.00

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)						
		37,804.00		116,045.00		112,601.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		1,228,733.00		1,266,537.00		1,382,582.00
2. Ending Fund Balance (Sum lines C and D1)						
		1,266,537.00		1,382,582.00		1,495,183.00
3. Components of Ending Fund Balance						
a. Nonspendable 9710-9719						
		3,000.00		3,000.00		3,000.00
b. Restricted 9740						
c. Committed						
1. Stabilization Arrangements 9750						
		0.00				
2. Other Commitments 9760						
		0.00				
d. Assigned 9780						
		125,367.00		116,666.00		119,779.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties 9789						
		125,367.00		116,666.00		119,779.00
2. Unassigned/Unappropriated 9790						
		1,012,803.00		1,146,250.00		1,252,625.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)						
		1,266,537.00		1,382,582.00		1,495,183.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements 9750						
		0.00		0.00		0.00
b. Reserve for Economic Uncertainties 9789						
		125,367.00		116,666.00		119,779.00
c. Unassigned/Unappropriated 9790						
		1,012,803.00		1,146,250.00		1,252,625.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements 9750						
b. Reserve for Economic Uncertainties 9789						
c. Unassigned/Unappropriated 9790						
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,138,170.00		1,262,916.00		1,372,404.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(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	18,821.00	0.00%	18,821.00	0.00%	18,821.00
2. Federal Revenues	8100-8299	258,800.00	-50.24%	128,691.00	0.00%	128,691.00
3. Other State Revenues	8300-8599	265,438.00	-25.32%	198,242.00	0.00%	198,242.00
4. Other Local Revenues	8600-8799	122,725.00	0.00%	122,725.00	0.00%	122,725.00
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	286,829.00	18.93%	343,762.00	8.43%	372,754.00
6. Total (Sum lines A1 thru A5c)		952,213.00	-14.70%	812,241.00	3.57%	841,233.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				128,545.00		123,785.00
b. Step & Column Adjustment				1,285.00		1,238.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,045.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,545.00	-3.70%	123,785.00	1.00%	125,023.00
2. Classified Salaries						
a. Base Salaries				108,990.00		74,080.00
b. Step & Column Adjustment				1,090.00		741.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(36,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	108,990.00	-32.03%	74,080.00	1.00%	74,821.00
3. Employee Benefits	3000-3999	177,271.00	-13.04%	154,150.00	0.32%	154,636.00
4. Books and Supplies	4000-4999	128,646.00	-7.02%	119,617.00	6.00%	126,794.00
5. Services and Other Operating Expenditures	5000-5999	420,654.00	-23.33%	322,502.00	6.00%	341,852.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	18,107.00	0.00%	18,107.00	0.00%	18,107.00
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)		982,213.00	-17.31%	812,241.00	3.57%	841,233.00

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)						
		(30,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		30,000.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable						
	9710-9719	0.00				
b. Restricted						
	9740	0.00				
c. Committed						
1. Stabilization Arrangements						
	9750					
2. Other Commitments						
	9760					
d. Assigned						
	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties						
	9789					
2. Unassigned/Unappropriated						
	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)						
		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements						
	9750					
b. Reserve for Economic Uncertainties						
	9789					
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.						
Salaries and benefits for resources 32xx, 7028, 7029, 74xx are eliminated in 2023-24.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,543,755.00	5.27%	1,625,097.00	3.62%	1,683,905.00
2. Federal Revenues	8100-8299	508,600.00	-15.71%	428,691.00	0.00%	428,691.00
3. Other State Revenues	8300-8599	292,465.00	-22.98%	225,269.00	0.00%	225,269.00
4. Other Local Revenues	8600-8799	170,314.00	0.00%	170,314.00	0.00%	170,314.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,515,134.00	-2.61%	2,449,371.00	2.40%	2,508,179.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				747,531.00		748,961.00
b. Step & Column Adjustment				7,475.00		7,490.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,045.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	747,531.00	0.19%	748,961.00	1.00%	756,451.00
2. Classified Salaries						
a. Base Salaries				312,277.00		279,400.00
b. Step & Column Adjustment				3,123.00		2,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(38,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	312,277.00	-10.53%	279,400.00	1.00%	282,194.00
3. Employee Benefits	3000-3999	520,439.00	-11.15%	462,396.00	0.31%	463,810.00
4. Books and Supplies	4000-4999	217,180.00	-1.71%	213,463.00	6.00%	226,271.00
5. Services and Other Operating Expenditures	5000-5999	709,903.00	-11.38%	629,106.00	6.00%	666,852.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	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)		2,507,330.00	-6.94%	2,333,326.00	2.67%	2,395,576.00

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)		7,804.00		116,045.00		112,601.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,258,733.00		1,266,537.00		1,382,582.00
2. Ending Fund Balance (Sum lines C and D1)		1,266,537.00		1,382,582.00		1,495,183.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	125,367.00		116,666.00		119,779.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	125,367.00		116,666.00		119,779.00
2. Unassigned/Unappropriated	9790	1,012,803.00		1,146,250.00		1,252,625.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,266,537.00		1,382,582.00		1,495,183.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	125,367.00		116,666.00		119,779.00
c. Unassigned/Unappropriated	9790	1,012,803.00		1,146,250.00		1,252,625.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,138,170.00		1,262,916.00		1,372,404.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		45.39%		54.13%		57.29%
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)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (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)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		145.52		145.85		142.01
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,507,330.00		2,333,326.00		2,395,578.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,507,330.00		2,333,326.00		2,395,578.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		125,366.50		116,666.30		119,778.90
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		125,366.50		116,666.30		119,778.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):

145.52
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	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular	147	156		
	Charter School				
	Total ADA	147	156	N/A	Met
Second Prior Year (2020-21)	District Regular	147	156		
	Charter School				
	Total ADA	147	156	N/A	Met
First Prior Year (2021-22)	District Regular	134	156		
	Charter School		0		
	Total ADA	134	156	N/A	Met
Budget Year (2022-23)	District Regular	146			
	Charter School	0			
	Total ADA	146			

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): 145.5

District's Enrollment Standard Percentage Level: 3.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(if Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	152	164		
	Charter School				
	Total Enrollment	152	164	N/A	Met
Second Prior Year (2020-21)	District Regular	152	123		
	Charter School				
	Total Enrollment	152	123	19.1%	Not Met
First Prior Year (2021-22)	District Regular	141	140		

	Charter School				
	Total Enrollment	141	140	0.7%	Met
Budget Year (2022-23)	District Regular	146			
	Charter School				
	Total Enrollment	146			

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)

Enrollment dropped due to the pandemic.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	156	164	
	Charter School		0	
	Total ADA/Enrollment	156	164	95.3%
Second Prior Year (2020-21)	District Regular	156	123	
	Charter School	0		
	Total ADA/Enrollment	156	123	127.1%
First Prior Year (2021-22)	District Regular	126	140	
	Charter School			
	Total ADA/Enrollment	126	140	98.2%

Historical Average Ratio: 104.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 104.7%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)					
	District Regular	146	146		
	Charter School	0			
	Total ADA/Enrollment	146	146	99.7%	Met
1st Subsequent Year (2023-24)					
	District Regular	146	152		
	Charter School				
	Total ADA/Enrollment	146	152	96.0%	Met
2nd Subsequent Year (2024-25)					
	District Regular	142	152		
	Charter School				
	Total ADA/Enrollment	142	152	93.4%	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) and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	156.37	146.45	146.78	146.78
b. Prior Year ADA (Funded)		156.37	146.45	146.78
c. Difference (Step 1a minus Step 1b)		(9.92)	.33	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.34%)	.23%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,479,958.00	1,524,934.00	1,606,276.00
b1. COLA percentage		5.07%	9.85%	5.38%
b2. COLA amount (proxy for purposes of this criterion)		75,033.87	150,206.00	86,417.65
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.1%	9.9%	5.4%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		-1.3%	10.1%	5.4%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.27% to -0.27%	9.08% to 11.08%	4.38% to 6.38%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	506,052.00	514,200.00	514,200.00	514,200.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,464,868.00	1,524,934.00	1,606,276.00	1,665,084.00
District's Projected Change in LCFF Revenue:		4.10%	5.33%	3.66%
LCFF Revenue Standard		-2.27% to -0.27%	9.08% to 11.08%	4.38% to 6.38%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

Variance due to drop in ADA and 3-year average ADA.

(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	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2019-20)	1,294,981.72	1,697,384.86	76.3%	
Second Prior Year (2020-21)	1,157,191.10	1,370,566.53	84.4%	
First Prior Year (2021-22)	1,123,548.00	1,523,912.00	73.7%	
	Historical Average Ratio:		78.2%	

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	73.2% to 83.2%	73.2% to 83.2%	73.2% to 83.2%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits	Total Expenditures	Ratio	
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Budget Year (2022-23)	1,165,441.00	1,525,117.00	76.4%	Met
1st Subsequent Year (2023-24)	1,138,742.00	1,521,085.00	74.9%	Met
2nd Subsequent Year (2024-25)	1,147,975.00	1,554,345.00	73.9%	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)

8. 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):	(1.27%)	10.08%	5.38%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-11.27% to 8.73%	0.08% to 20.08%	-4.62% to 15.38%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-6.27% to 3.73%	5.08% to 15.08%	0.38% to 10.38%

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)	579,516.00		
Budget Year (2022-23)	508,600.00	(12.24%)	Yes
1st Subsequent Year (2023-24)	428,691.00	(15.71%)	Yes
2nd Subsequent Year (2024-25)	428,691.00	0.00%	Yes

Explanation:
(required if Yes)

In 2022-23 the ENGAGE grant expires and has been removed from the budget. For 2023-24 the COVID funds are removed from the budget.

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

First Prior Year (2021-22)	346,498.00		
Budget Year (2022-23)	292,465.00	(15.59%)	Yes
1st Subsequent Year (2023-24)	225,269.00	(22.98%)	Yes
2nd Subsequent Year (2024-25)	225,269.00	0.00%	Yes

Explanation:
(required if Yes)

The changes in State revenue reflect the changes in the various State one-time COVID funds.

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

First Prior Year (2021-22)	184,326.00		
Budget Year (2022-23)	170,314.00	(7.60%)	Yes
1st Subsequent Year (2023-24)	170,314.00	0.00%	Yes
2nd Subsequent Year (2024-25)	170,314.00	0.00%	Yes

Explanation:
(required if Yes)

One-time local revenue was removed from the 2022-23 budget.

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

First Prior Year (2021-22)	270,300.00		
Budget Year (2022-23)	217,180.00	(19.65%)	Yes
1st Subsequent Year (2023-24)	213,463.00	(1.71%)	Yes
2nd Subsequent Year (2024-25)	226,271.00	6.00%	No

Explanation:
(required if Yes)

One-time budgets were removed from the 2022-23 budget. The decrease in 2023-24 is due to the elimination of COVID carryover budgets.

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

First Prior Year (2021-22)	842,543.00		
Budget Year (2022-23)	709,903.00	(15.74%)	Yes
1st Subsequent Year (2023-24)	629,106.00	(11.38%)	Yes
2nd Subsequent Year (2024-25)	666,852.00	6.00%	No

Explanation:
(required if Yes)

One-time budgets and the Engage grant budgets were removed in 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2021-22)	1,110,340.00		
Budget Year (2022-23)	971,379.00	(12.52%)	Not Met
1st Subsequent Year (2023-24)	824,274.00	(15.14%)	Not Met
2nd Subsequent Year (2024-25)	824,274.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2021-22)	1,112,843.00		
Budget Year (2022-23)	927,083.00	(16.89%)	Not Met
1st Subsequent Year (2023-24)	842,569.00	(9.12%)	Not Met
2nd Subsequent Year (2024-25)	893,123.00	6.00%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

In 2022-23 the ENGAGE grant expires and has been removed from the budget. For 2023-24 the COVID funds are removed from the budget.

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

The changes in State revenue reflect the changes in the various State one-time COVID funds.

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

One-time local revenue was removed from the 2022-23 budget.

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

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

One-time budgets were removed from the 2022-23 budget. The decrease in 2023-24 is due to the elimination of COVID carryover budgets.

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

One-time budgets and the Engage grant budgets were removed in 2022-23.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

2,295,129.00

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

2,295,129.00

68,853.87

75,000.00

Met

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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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)	117,380.00	104,053.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	117,380.00	104,053.00	134,123.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	610,901.88	1,036,827.13	957,487.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	845,661.88	1,244,933.13	1,091,610.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,347,604.26	2,095,468.38	2,682,455.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,347,604.26	2,095,468.38	2,682,455.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	36.0%	59.4%	40.7%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):	12.0%	19.8%	13.6%
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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)	84,978.18	1,697,384.86	N/A	Met
Second Prior Year (2020-21)	277,772.97	1,384,980.53	N/A	Met
First Prior Year (2021-22)	(18,200.00)	1,525,111.00	1.2%	Met
Budget Year (2022-23) (Information only)	37,804.00	1,525,117.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	District ADA
1.7%	0 to 300

1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F16, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	553,504.66	884,181.98	N/A	Met
Second Prior Year (2020-21)	589,996.00	989,160.16	N/A	Met
First Prior Year (2021-22)	918,334.00	1,246,933.00	N/A	Met
Budget Year (2022-23) (Information only)	1,228,733.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	146	146	142
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?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

.....

.....

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

Budget Year	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)	2,507,330.00	2,333,326.00	2,395,578.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,507,330.00	2,333,326.00	2,395,578.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	125,366.50	116,666.30	119,778.90
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)	125,366.50	116,666.30	119,778.90

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	125,367.00	116,666.00	119,779.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,012,803.00	1,146,250.00	1,252,625.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
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)	1,138,170.00	1,262,916.00	1,372,404.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	45.39%	54.13%	57.29%
District's Reserve Standard (Section 10B, Line 7):	125,366.50	116,666.30	119,778.90
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:

55. 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

55A. 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)	(285,918.00)			
Budget Year (2022-23)	(286,629.00)	711.00	.2%	Met
1st Subsequent Year (2023-24)	(343,762.00)	57,133.00	19.9%	Not Met
2nd Subsequent Year (2024-25)	(372,754.00)	28,992.00	8.4%	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)	2,199.00			
Budget Year (2022-23)	0.00	(2,199.00)	(100.0%)	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.

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.
 Explanation:
 (required if NOT met)
- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.
 Explanation:
 (required if NOT met)
- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.
 Explanation:
 (required if NOT met)
- 1d. NO - There are no capital projects that may impact the general fund operational budget.

 Project Information:
 (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* 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.

* 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)
- 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	

Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				6,380

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

TOTAL:				6,380

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes)

to increase in total
annual payments)

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?

N/A

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?

No

b. Do benefits continue past age 65?

No

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

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

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"/>

4. OPEB Liabilities

a. Total OPEB liability	<input type="text"/>
b. OPEB plan(s) fiduciary net position (if applicable)	<input type="text"/>
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	<input type="text"/>
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	<input type="text"/>

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

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

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

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

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	<input type="text"/>
b. Unfunded liability for self-insurance programs	<input type="text"/>

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

55. Status of Labor Agreements

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

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

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

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

58A. 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	8	7.5	7.5	7.5

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Jun 16, 2022
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business officer?	Yes
	If Yes, date of Superintendent and CBO certification:	Jun 16, 2022
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
	If Yes, date of budget revision board adoption:	Jun 16, 2022
4.	Period covered by the agreement:	Begin Date: Jul 01, 2022 End Date: Jun 30, 2025

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

One Year Agreement

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

	(2022-23)	(2023-24)	(2024-25)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
	Budget Year	1st Subsequent Year	2nd Subsequent Year

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

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

Certificated (Non-management) - Other

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

.....

.....

.....

.....

.....

.....

SBB, 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	4.8	5.8	5.8	5.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

.....

.....

.....

.....

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multyear projections (MYPs)?	[]	[]	[]

One Year Agreement

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

or

Multyear 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 multyear salary commitments:

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: [1945]

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	\$8000/person cap	\$8000/person cap	\$8000/person cap
3. Percent of H&W cost paid by employer	[]	[]	[]
4. Percent projected change in H&W cost over prior year	[]	[]	[]

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? [No]

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

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If Yes, explain the nature of the new costs:

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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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	3092	3123	2794
3.	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

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

If n/a, skip the remainder of Section §8C.

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)
		2596		

4.	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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
		Yes	Yes	Yes
2.	Total cost of H&W benefits	\$8000/person cap	\$8000/person cap	\$8000/person cap
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
		Yes	Yes	Yes
2.	Cost of step and column adjustments	2057	2078	2098
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1.	Are costs of other benefits included in the budget and MYPs?	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
		No	No	No

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

\$9. 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 24, 2022

\$10. LCAP Expenditures
Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.
DATA ENTRY: Click the appropriate Yes or No button.
Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

The CBO position has been eliminated due to Petaluma City Schools being contracted to perform the fiscal management duties.

End of School District Budget Criteria and Standards Review

EMPLOYMENT AGREEMENT

Superintendent/ Principal

This Employment Agreement ("Agreement") is made effective July 1, 2022, by and between the **Two Rock Union Elementary School District** ("District") and **Stephen Owens** ("Employee").

1. **Term.** Subject to the terms and conditions set forth below, District hereby employs Employee as Superintendent/Principal for a term commencing on July 1, 2022, and ending June 30, 2025. Employee shall devote approximately 40% of work time to the duties of the Superintendent and 60% to the duties of Principal.

2. **Salary.** Employee's annual salary, payable in twelve equal monthly payments, shall be one hundred and fifty-two thousand dollars (\$152,000) for a full year of service. For the 2022-23 school year, the salary will be prorated to reflect the number of days work divided by 225 and paid in monthly installments, depending on when the Employee begins employment with the District.

If Employee earns an overall rating of "satisfactory," or better, on his annual evaluation, as determined by a majority of the Governing Board ("Board"), Employee shall receive a salary increase effective July 1 of the next school year. The salary increase shall be 2.5% for each year that the contract is in effect. The increase shall be in addition to any other increases approved by the Board. A change in salary shall not constitute the creation of a new contract nor extend the termination date of this Agreement.

In addition to salary, Employee will receive a stipend equivalent to \$1,400 for one master's degree and \$1,400 for one doctorate degree he has earned directly related to education. Employee has submitted documentation verifying eligibility and the stipend shall be due and payable in twelve equal monthly payments.

3. **Duty Days.** Employee shall be required to render a total of 225 days of full and regular services to the District during the term of this Agreement. By May 31 each year, Employee shall provide to the Board a proposed work calendar which, after approval, may be modified from time-to-time subject to notice and written approval (which can be by email) of the Board or Board President. Employee shall schedule non-duty days so as to avoid as much as reasonably possible disruption to school and school district operations and performance of his duties and responsibilities.

4. **Employee's Superintendent Duties.**

a. **General Duties.** Employee shall perform the duties of District Superintendent as prescribed by the laws of the State of California and the District's job description for the Superintendent, if any. Employee shall have primary responsibility for execution of board policy and performance of the duties prescribed by law including, but not limited

to Education Code sections 35035 and 42130. Employee shall be the Board's Chief Executive Officer and shall be responsible for any duties authorized by the Board pursuant to Education Code section 17604.

b. **Personnel Matters.** Employee shall have primary responsibility in making recommendations to the Board regarding all personnel matters, including selection, assignment and transfer and dismissal of employees. Employee evaluates all employees in accordance with any applicable collective bargaining agreement or, if no collective bargaining agreement applies, at least annually.

c. **Administrative Functions.** Employee shall: (1) review all policies adopted by the Board and make appropriate recommendations to the Board; (2) periodically evaluate or cause to be evaluated all District employees; (3) advise the Board of sources of funds that might be available to implement present or contemplated District programs; (4) assume responsibility for those duties specified in Education Code section 35035; (5) endeavor to maintain and improve his professional competence by all available means, including subscription to and reading of appropriate periodicals and membership in appropriate professional associations; (6) establish and maintain positive community, staff and Board relations; (7) serve as liaison to the Board with respect to all matters of employer-employee relations and make recommendations to the Board concerning those matters; (8) recommend to the Board District goals and objectives; (9) unless unavoidably detained, attend all regular, special and executive session meetings of the Board; (10) on behalf of the Board, Employee may accept the resignation of any employee effective upon receipt, or if authorized by the Board, upon a later date; and (11) serve as Secretary to the Board.

5. **Employee's Principal Duties.** Employee shall perform the duties of Principal job description attached hereto as **Exhibit A.**

6. **Outside Professional Activities.** With prior written approval of the Board, Employee may undertake for consideration outside professional activities, including, but not limited to, consulting, speaking and writing, so long as such outside professional activities do not, in the Board's sole judgment, interfere with Employee's performance of his duties. Employee's outside professional activities shall not occur during work hours. In no event will the Board be responsible for any expenses attendant to the performance of such outside activities.

7. **Evaluation.**

Goals.

a. By the date of the Board's regular meeting in November, and by October 1 for each subsequent year in the term of this Agreement, Employee shall develop proposed annual performance goals and objectives for the Board's review. Board shall approve, modify, and/or develop different or additional annual goals and objectives for Employee by the Board's regular meeting in September.

b. **Progress Review.** By February 28 of each year, the Board and Employee shall meet to provide feedback regarding Employee's progress toward the goals and objectives and overall performance of his duties and responsibilities. The parties may mutually agree to modification of the goals and objectives.

c. **Written Evaluation.** No later than May 31 of each year, the Board will provide a written evaluation ("Annual Evaluation") to Employee of his performance of duties and responsibilities as set forth in this Agreement, as provided by law, and as specified in Employee's job description, if any, and his progress toward the performance goals and objectives. The Annual Evaluation shall include an overall performance rating of "satisfactory" or "unsatisfactory."

d. **Extension of Term.** If Employee receives an overall performance rating of "satisfactory" on his Annual Evaluation for the 2021-2022 school year (the term shall be extended annually), to the term of this Agreement, June 30, 2025, by action of the Board at a regular meeting in accordance with applicable law.

e. **Evaluation Meeting.** If the Board concludes that Employee's performance is unsatisfactory, the Board shall, if requested by Employee meet to discuss the Annual Evaluation with Employee within a reasonable time after receipt of the request. The Board, unless otherwise required by law or by written agreement of the parties, shall maintain, as confidential, the content of Employee's evaluation.

f. **Board Meeting Agenda.** Employee shall place all matters related to Employee's evaluation on the Board's agenda for timely consideration under this Agreement.

8. **Fringe Benefits.** Employee shall select health, dental and vision benefits under the plans available to other certificated employees of the District. Vision and dental insurance shall be provided at no cost to Employee. The District will contribute the sum of \$800/month (\$9600.00 / year) toward Employee's health benefits plan and shall increase as with certificated bargaining unit. Employee shall be responsible for any health benefits costs in excess of the District's contribution and agrees that his contribution shall be made by payroll deduction.

9. **Automobile.** To the fullest extent permitted by law Employee is required to have a valid California driver's license and vehicle available at all times to exercise the powers and to perform the duties of the position. To reimburse Employee for this vehicle requirement, including mileage within Sonoma County, Employee shall receive a stipend of four hundred dollars (\$500.00) per month.

10. **Cell Phone.** Employee is required to have a cell phone to perform the duties of his employment. To reimburse Employee for this cell phone requirement, Employee shall receive a stipend of one hundred dollars (\$100.00) per month.

11. **Sick Leave.** Employee shall earn a total of twelve (12) days of sick leave (one (1) day/ month) over the term of this Agreement. On a semiannual basis (by January and June of each year), Employee shall report to the Board in writing his use of sick leave.

12. **Professional Meetings / Associations**. Employee may attend appropriate professional development meetings at the local and state level and shall report periodically to the Board his appraisal of such meetings. Employee's attendance and reimbursement for related costs shall be subject to the Board's prior written approval for any overnight meetings and for any meetings outside of Sonoma County. The District will pay the annual fee for Employee's membership in the Association of California School Administrators, Association for Supervision and Curriculum Development, and Small School District's Association. In addition, the District will pay for the Employee's participation in the ACSA Superintendents Academy.

13. **Expense Reimbursement**. Except for automobile mileage within Sonoma County and other automobile expenses, and subject to paragraph 12, the District shall reimburse Employee for actual and necessary expenses incurred by Employee within the scope of employment so long as such expenses are permitted by District policy or incurred with the prior approval of the Board. At the Board's or Board President's request Employee shall submit his written expense claim to the Board for expenses. All employee expense claims shall be supported by itemized receipts and, if requested by the Board, Board President, or Chief Business Official, other appropriate written documentation verifying the contents of the report prior to the Board's authorization of reimbursement.

14. **Pre-employment Medical Examination**. As a condition of employment and upon request of the Board, which request shall not be made more than one time per year, Employee shall undergo a comprehensive physical examination by a licensed physician selected by the Employee. Employee shall provide the physician with a copy of Paragraphs 4 and 5 of this Agreement and Exhibit A. The physician's report shall be given directly to Employee; however, upon completion of the examination, Employee shall instruct the physician to notify the Board directly, in writing, of his fitness to perform his duties and responsibilities as set forth in Paragraphs 4 and 5 of this Agreement and Exhibit A. The pre-employment notice from the physician to the Board shall be based upon an examination conducted after execution of this Agreement and shall be delivered to the Governing Board no later than April 1, 2021, except if COVID-19 issues reasonably preclude Employee from obtaining this physical examination, then Employee will meet and confer with the District Board President, prior to February 1, 2021, to discuss extending the date for completion of the physical examination.

The costs of the examination and notice to the Governing Board shall be paid by the District unless covered by an applicable health insurance plan. Employment under this Agreement is expressly conditioned upon the physician's determination of Employee's fitness to perform such duties and responsibilities with or without, to the extent required by law, reasonable accommodations.

15. **Termination of Contract**.

a. **Mutual Consent**. This Agreement may be terminated at any time by mutual consent of the Board and Employee upon thirty (30) days prior written notice.

b. **Nonrenewal of Contract by the District**.

The Governing Board may elect not to renew this Agreement for any reason by providing the Superintendent/Principal with forty-five (45) days written notice prior to the expiration of this Agreement, in accordance with Education Code Section 35031. The Superintendent/Principal shall inform each member of the Board of this notice requirement on or before January 1 of the year in question. It is expressly understood and agreed that the provisions and notice requirements of Education Code section 44951 do not apply.

The parties agree that, if Employee fails to give timely notice as required under this paragraph, the last day for giving notice shall be extended by sixty (60) days, or by the number of days that have elapsed between the date of the Board's regular January meeting and the date Employee gives notice to each Board member, whichever is later. Notice shall be effective upon personal service, or email addressed to each Board members' District assigned email address, or placement in the U.S. Mail, postage prepaid and addressed to Employee at his address on file in the District Office.

c. **Termination of Status as a Certificated Employee.** Employee's status as a permanent or probationary certificated employee of the District may be terminated in accordance with the applicable provisions of law.

d. **Termination for Cause.** Employee's status as Superintendent/Principal and all of Employee's related rights under this Agreement may be terminated by the Board at any time for, but not limited to, breach of contract; any ground enumerated in the Education Code; or Employee's failure to perform his responsibilities as set forth in this Agreement, as defined by law, or as specified in Employee's job description, if any. The Board shall not terminate this Agreement as to Employee's employment as Superintendent/Principal until a written statement of the grounds of termination has first been served upon Employee. Employee shall then be entitled to a conference with the Board at which time the Superintendent/Principal shall be given a reasonable opportunity to address the Board's concerns. Employee shall have the right to have a representative of his choice at the conference with the Board. The conference with the Board shall be Employee's exclusive right to any hearing otherwise required by law.

e. **Termination Without Cause.** The Board unilaterally, and without cause, may terminate this Agreement and Employee's status as Superintendent/Principal upon provision of written notice to Employee. In consideration of the Board's right to terminate without cause, the District shall pay to Employee a sum equal to six (6) months of his monthly salary, effective the date of termination, over the period of six (6) consecutive months, or shall pay the number of months remaining in the term of this agreement, whichever is shorter.

Subject to paragraph 15.c., if within five (5) days after Board's issuance of notice of intent to terminate without cause, Employee submits his written, irrevocable resignation from employment with the District, the District shall pay to Employee his monthly salary in effect on the date of termination for a period four (4) consecutive months, or for the remainder of the term of this Agreement, whichever is shorter. In addition, District will

continue payments toward the district health benefits plan elected by Employee, in the amount specified in paragraph 8, for a period four (4) consecutive months, or for the remainder of the term of this Agreement, whichever is shorter.

Payments pursuant to this paragraph shall be made on the same monthly installment basis as for active employees, unless the parties mutually agree to alternative payment terms.

i. **Fiscal Mismanagement.** However, if the District terminates this Agreement and believes, and subsequently confirms pursuant to an independent audit, the Superintendent/Principal has engaged in fraud, misappropriation of funds, or other illegal fiscal practices, then the District shall not provide any cash or noncash settlement to the Superintendent. If the Superintendent/Principal elects to contest the Board's determination in this regard, the Superintendent/Principal may request a hearing before an administrative law judge who shall determine the amount of the cash settlement in accordance with the requirements of Government Code section 53260, subdivision (b).

f. **Abuse of Office.** Pursuant to Government Code 53243.2, any funds paid to or for Employee after termination of this Agreement shall be fully reimbursed to the District by Employee upon his conviction of a crime involving the "abuse of office or position" as defined by Government Code section 53243.4. Such funds include, but are not limited to, wages, attorneys' fees, legal costs, and other expenses paid by District in connection with defense of Employee against the criminal charges. If at any time Employee is placed on paid administrative leave pending an investigation into his conduct and Employee is later convicted of a crime involving "abuse of office or position," Employee shall immediately repay to District any and all funds and salary paid during the paid administrative leave. Such funds include, but are not limited to, wages, attorneys' fees, legal costs, and other expenses paid by District in connection with defense of Employee against the criminal charges.

16. **Tax/Retirement Liability.** Notwithstanding any other provision of this Agreement, the District shall not be liable for any retirement or state/federal tax consequences to the Superintendent/Principal, or to any designated beneficiary, heirs, administrators, executors, successors or assigns of the Superintendent/Principal. The Superintendent/Principal shall assume sole responsibility and liability for all state or federal tax consequences of this Agreement and all related payroll and retirement consequences, including, but not limited to, all tax and retirement consequences stemming from any payments made to the Superintendent/Principal as a result of the termination without cause provision of this Agreement, retirement payments, expense reimbursements, and payments for insurance. The Superintendent/Principal agrees to defend, indemnify, and hold the District harmless from all such tax, retirement and similar consequences.

17. **Notification by Superintendent/Principal Prior to Seeking Other Employment.** The Superintendent/Principal shall immediately notify the Board in

writing if the Superintendent/Principal becomes a final candidate for another position with any other employer.

18. General Provisions.

a. Governing Law and Venue. This Agreement, and the rights and obligations of the parties, shall be governed by and construed in accordance with the laws of the State of California, including, to the extent applicable, Government Code sections 53243 to 53243.4 inclusive. The parties also agree that, in the event of litigation, venue shall be the proper state or federal court in and for Sonoma County, California.

b. Entire Agreement. This Agreement contains the entire agreement and understanding between the parties. There are no oral understandings, terms or conditions, and neither party has relied upon any representation, express or implied, not contained in this Agreement.

c. No Assignment. Employee may not assign or transfer any rights granted or obligations assumed under this Agreement.

d. Seniority. Employee shall be considered a 0.60 F.T.E. school site administrator for purposes of Education Code section 44956.5.

e. Modification. This Agreement cannot be changed or supplemented orally. It may be modified or superseded only by a written instrument executed by both of the parties.

f. Severability. If any provision of this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, the remaining provisions of the Agreement shall continue in full force and effect.

g. Indemnity. The District shall indemnify, defend and hold Employee free and harmless from any and all demands, claims, suits, actions, and legal proceedings to the extent mandated by Government Code sections 825 and 995.

h. Independent Review. The Superintendent/Principal has had the opportunity to obtain, and has obtained, independent legal or other professional advice with regard to this Agreement, and the consequences thereof, including tax and retirement consequences. The Superintendent/Principal acknowledges that the terms of this Agreement have been read and fully explained to him/her by his/her representative(s) and that those terms are fully understood and voluntarily accepted.

i. Construction. Because both parties have had an opportunity to review this Agreement, to consult with counsel before executing it, and to propose changes to its language, this Agreement shall not be construed more strongly in favor of or against either party.

j. **Binding Effect.** This Agreement shall be for the benefit of and shall be binding upon all parties and their respective successors, heirs, and assigns.

k. **Execution.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Photographic copies of such signed counterparts may be used in lieu of the originals for any purpose.

l. **Board Approval.** This Agreement shall not take effect until its approval by District's Board as required by law.

John Silvestrini,
President, Governing Board, TWO ROCK UNION
ELEMENTARY SCHOOL DISTRICT

ACCEPTANCE OF OFFER

I accept the above offer of employment and the terms and conditions thereof and will report for duty as directed above. I have not entered into a contract of employment with another school district or any other employer that will in any way conflict with the terms of this employment Agreement.

I hold legal and valid administrative and teaching credentials which are or will be recorded in the Office of the Superintendent of Schools of Sonoma County before receipt of my first payroll warrant, and I agree to maintain valid and appropriate credentials to act as Superintendent/Principal throughout the term of this Agreement. I further certify that I meet the qualifications of Education Code section 35028 and that I have read the entire offer of employment.

Dated: _____

Stephen Owen

Exhibit A to Employment Agreement
Between
Two Rock Union School District and Stephen Owens

Job Description - Principal
Two Rock School

Nature of Position:

- Under the direction of the Board of Trustees, serves as the educational leader and chief administrator of Two Rock School.
- Consistent with the educational goals of the District, administers and supervises the total school program, providing educational leadership for students and staff members.
- Organizes, directs, supervises, and evaluates site personnel.
- Participates in staff, student, and community activities.
- Oversees school site operations.

DUTIES AND RESPONSIBILITIES

Educational Leadership:

- Establishes positive relationships with teachers, staff, parents, and students with respect and the highest level of professionalism.
- Collaborates with staff, parents, and community when decisions affect them but is appropriately decisive.
- Develops and recognizes teacher/staff leaders.
- Demonstrates innovation, leadership, and expertise in K-6 research-based pedagogy.
- Leads instructional staff in aligning curriculum, instruction, and assessment with state standards.
- Identifies, implements, and monitors school-wide strategies that challenge high achievers and accelerates learning for historically underserved and low achievers.
- Incorporates culturally responsive strategies.
- Oversees scheduling and implementation of a rigorous academic program for all students
- Drives and supports implementation of the District's strategic plan, sets the tone and culture of the school, and ensures school-wide accountability for student achievement.

School Culture:

- Creates an engaging, positive, and inclusive school culture and climate that supports student learning.
- Facilitates a caring learning community where students and adults feel safe, connected and respected.
- Influences a school culture conducive to continuous improvement for students and staff.
- Fosters, recognizes, and supports fair and equitable treatment and consideration for all.

Management & Organization:

- Supervises, observes, coaches, and evaluates school staff.
- Models District standards of ethics and professionalism.
- Follows District policies and applicable collective bargaining agreements in the evaluation of teachers/staff.
- Takes appropriate steps when employees do not meet performance expectations or engage in misconduct.
- Visits classrooms and uses observation data to give feedback to teachers and to document performance.
- Monitors, assists, and evaluates staff implementation of school improvement plans and effective instructional and assessment practices.
- Accesses resources and people to assist instructional staff.
- Provides for the professional development needs of teachers and staff.
- Encourages staff to engage in learning.
- Increases understanding and use of best professional practices.
- Manages site operations.
- Communicates effectively verbally and in writing.
- Increases understanding and use of current professional skills in technology, systems thinking and other areas.
- Develops systems, personally and within the school that causes the school to operate efficiently.
- Equitably distributes responsibilities to staff, matching strengths with duties, when possible.
- Solves problems effectively and mediates conflict when it occurs.
- Seeks assistance from the district personnel in a collaborative manner.
- Makes day-to-day decisions needed to run the school.
- Attends administrative, management, school board meetings, and other meetings as required by the position.

Parent & Community Engagement:

- Assists with the development of effective community relationships.
- Seeks community support to form new partnerships as aligned with the District's mission, vision, and strategic priorities.
- Involves staff in partnership activities.
- Maintains positive media relationships.
- Responds promptly and appropriately to parent concerns.
- Develops and maintains an atmosphere of equity, transparency, confidentiality and trust.
- Actively engages parent participation, cooperation, and support for student achievement.
- Interacts with parents on a regular basis and maintains a variety of communication methods to provide timely and important information.
- Plans and/or conducts regular parent meetings, trainings, and information sessions.

Knowledge, Abilities and Experience:

- Demonstrated knowledge of instructional leadership, curriculum development, program design, teaching and learning, and student services at the elementary level
- Knowledge of relevant California statutes and regulations, school accountability systems, resources and organizations
- Ability to motivate, encourage, and work with staff and students to ensure outstanding performance as well as positive engagement and morale
- Excellent communication, presentation and interpersonal skills with demonstrated ability to write clearly and persuasively
- Demonstrates culturally proficient leadership and cultural competence through behaviors, actions, and decision making
- Demonstrated proficiency using technology in the performance of job duties
- Ability to review and analyze data from multiple sources to assist in making informed decisions leading to improved student achievement
- Excellent organization, time management, and follow-up skills
- Demonstrated ability to successfully handle multiple projects concurrently
- Experience leading professional development and engaging community partners
- Experience leading adults to accomplish ambitious goals in the face of multiple challenges
- Bilingual/Bicultural/Bi-literate in Spanish highly desired

Other School Site Administrative Duties as assigned

Minimum Qualifications:

- BA from Accredited College or University
- Advanced Degree preferred
- Minimum of five (5) years of successful classroom teaching experience
- Three (3) years successful experience as a principal in a diverse educational environment preferred
- Valid California Teaching & Administrative Services credentials

Physical Requirements:

The usual and customary methods of performing the job's functions require the following physical demands: some lifting (up to 50 pounds), carrying, pushing, and/or pulling; significant manual dexterity, ability to perform keyboarding tasks, sufficient hearing and speaking ability for normal voice level conversations, telephone conversations, and to hear and speak to be understood in indoor and outdoor settings. The job includes sitting (50%), walking (25%), and standing (25%). This job is performed in a school environment that includes indoor and outdoor duties.

