



VENTURA UNIFIED SCHOOL DISTRICT

2022-2023

Original Budget Financial Report

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	160,106,934.00	0.00	160,106,934.00	156,336,172.00	0.00	156,336,172.00	-2.4%
2) Federal Revenue		8100-8299	0.00	14,421,357.00	14,421,357.00	0.00	16,826,089.00	16,826,089.00	16.7%
3) Other State Revenue		8300-8599	3,313,237.00	20,953,194.00	24,266,431.00	3,313,237.00	13,851,072.00	17,164,309.00	-29.3%
4) Other Local Revenue		8600-8799	3,314,878.00	14,671,156.00	17,986,034.00	3,123,158.00	14,141,017.00	17,264,175.00	-4.0%
5) TOTAL, REVENUES			166,735,049.00	50,045,707.00	216,780,756.00	162,772,567.00	44,818,178.00	207,590,745.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,601,135.00	18,828,428.00	78,429,563.00	58,934,522.00	19,867,576.00	78,802,098.00	0.5%
2) Classified Salaries		2000-2999	19,174,874.00	12,064,143.00	31,239,017.00	18,945,364.00	11,598,557.00	30,543,921.00	-2.2%
3) Employee Benefits		3000-3999	36,451,671.00	19,262,110.00	55,713,781.00	40,990,441.00	22,182,341.00	63,172,782.00	13.4%
4) Books and Supplies		4000-4999	4,684,664.00	9,051,892.00	13,736,556.00	3,309,767.00	7,275,925.00	10,585,692.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	14,975,619.00	11,124,743.00	26,100,362.00	11,480,634.00	10,707,884.00	22,188,518.00	-15.0%
6) Capital Outlay		6000-6999	1,084,538.00	372,057.00	1,456,595.00	59,326.00	315,000.00	374,326.00	-74.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,447,670.00	784,695.00	6,232,365.00	5,113,195.00	0.00	5,113,195.00	-18.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,106,242.00)	2,762,059.00	(344,183.00)	(1,325,120.00)	963,012.00	(362,108.00)	5.2%
9) TOTAL, EXPENDITURES			138,313,929.00	74,250,127.00	212,564,056.00	137,508,129.00	72,910,295.00	210,418,424.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,421,120.00	(24,204,420.00)	4,216,700.00	25,264,438.00	(28,092,117.00)	(2,827,679.00)	-167.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	31,500.00	0.00	31,500.00	31,500.00	0.00	31,500.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,236,873.00)	27,236,873.00	0.00	(28,434,248.00)	28,434,248.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,305,373.00)	27,236,873.00	(68,500.00)	(28,502,748.00)	28,434,248.00	(68,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,115,747.00	3,032,453.00	4,148,200.00	(3,238,310.00)	342,131.00	(2,896,179.00)	-169.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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	26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
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)			26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
2) Ending Balance, June 30 (E + F1e)			27,511,264.00	8,620,942.00	36,132,206.00	24,272,954.00	8,963,073.00	33,236,027.00	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	400,000.00	0.00	400,000.00	365,000.00	0.00	365,000.00	-8.8%
Prepaid Items		9713	1,320,745.00	0.00	1,320,745.00	1,277,000.00	0.00	1,277,000.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,620,942.00	8,620,942.00	0.00	8,963,073.00	8,963,073.00	4.0%
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	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,400,000.00	0.00	6,400,000.00	6,400,000.00	0.00	6,400,000.00	0.0%
Unassigned/Unappropriated Amount		9790	18,990,519.00	0.00	18,990,519.00	15,830,954.00	0.00	15,830,954.00	-16.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				

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Description	Resource Codes	Object Codes							
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			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	76,371,117.00	0.00	76,371,117.00	79,921,046.00	0.00	79,921,046.00	4.6%
Education Protection Account State Aid - Current Year		8012	13,996,119.00	0.00	13,996,119.00	6,533,270.00	0.00	6,533,270.00	-53.3%
State Aid - Prior Years		8019	26,436.00	0.00	26,436.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	418,123.00	0.00	418,123.00	418,123.00	0.00	418,123.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	186.00	0.00	186.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	65,738,150.00	0.00	65,738,150.00	66,089,030.00	0.00	66,089,030.00	0.5%

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Unsecured Roll Taxes		8042	2,089,157.00	0.00	2,089,157.00	2,089,157.00	0.00	2,089,157.00	0.0%
Prior Years' Taxes		8043	163,104.00	0.00	163,104.00	163,104.00	0.00	163,104.00	0.0%
Supplemental Taxes		8044	554,808.00	0.00	554,808.00	554,808.00	0.00	554,808.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,485,365.00	0.00	1,485,365.00	1,485,365.00	0.00	1,485,365.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,121,404.00	0.00	1,121,404.00	1,121,404.00	0.00	1,121,404.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			161,963,969.00	0.00	161,963,969.00	158,375,307.00	0.00	158,375,307.00	-2.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,857,035.00)	0.00	(1,857,035.00)	(2,039,135.00)	0.00	(2,039,135.00)	9.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,106,934.00	0.00	160,106,934.00	156,336,172.00	0.00	156,336,172.00	-2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,369,477.00	3,369,477.00	0.00	3,104,793.00	3,104,793.00	-7.9%
Special Education Discretionary Grants		8182	0.00	791,977.00	791,977.00	0.00	791,976.00	791,976.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,677,147.00	2,677,147.00		2,203,301.00	2,203,301.00	-17.7%

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Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		355,000.00	355,000.00		740,447.00	740,447.00	108.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		457,608.00	457,608.00		478,295.00	478,295.00	4.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		689,517.00	689,517.00		1,459,484.00	1,459,484.00	111.7%
Career and Technical Education	3500-3599	8290		106,876.00	106,876.00		106,876.00	106,876.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,973,755.00	5,973,755.00	0.00	7,940,917.00	7,940,917.00	32.9%
TOTAL, FEDERAL REVENUE			0.00	14,421,357.00	14,421,357.00	0.00	16,826,089.00	16,826,089.00	16.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	246,474.00	246,474.00	0.00	246,474.00	246,474.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	402,301.00	402,301.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	644,732.00	0.00	644,732.00	644,732.00	0.00	644,732.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,653,505.00	1,071,910.00	3,725,415.00	2,653,505.00	1,071,910.00	3,725,415.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	784,695.00	784,695.00	0.00	0.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590		812,377.00	812,377.00		1,018,173.00	1,018,173.00	25.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		63,070.00	63,070.00		63,070.00	63,070.00	0.0%

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California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		721,270.00	721,270.00		460,000.00	460,000.00	-36.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		100,000.00	100,000.00	185.7%
All Other State Revenue	All Other	8590	15,000.00	16,816,097.00	16,831,097.00	15,000.00	10,891,445.00	10,906,445.00	-35.2%
TOTAL, OTHER STATE REVENUE			3,313,237.00	20,953,194.00	24,266,431.00	3,313,237.00	13,851,072.00	17,164,309.00	-29.3%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,179,814.00	2,179,814.00	0.00	2,179,814.00	2,179,814.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	222,565.00	0.00	222,565.00	222,565.00	0.00	222,565.00	0.0%
Interest		8660	600,000.00	0.00	600,000.00	600,000.00	0.00	600,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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	2,489,813.00	1,000,777.00	3,490,590.00	2,298,093.00	470,638.00	2,768,731.00	-20.7%
Tuition		8710	0.00	488,194.00	488,194.00	0.00	488,194.00	488,194.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		11,002,371.00	11,002,371.00		11,002,371.00	11,002,371.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,314,878.00	14,671,156.00	17,986,034.00	3,123,158.00	14,141,017.00	17,264,175.00	-4.0%
TOTAL, REVENUES			166,735,049.00	50,045,707.00	216,780,756.00	162,772,567.00	44,818,178.00	207,590,745.00	-4.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,883,664.00	13,520,195.00	60,403,859.00	45,799,982.00	11,895,988.00	57,695,970.00	-4.5%
Certificated Pupil Support Salaries		1200	4,781,828.00	4,124,698.00	8,906,526.00	4,858,721.00	6,177,946.00	11,036,667.00	23.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,547,243.00	1,182,035.00	8,729,278.00	8,083,527.00	1,678,001.00	9,761,528.00	11.8%
Other Certificated Salaries		1900	388,400.00	1,500.00	389,900.00	192,292.00	115,641.00	307,933.00	-21.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, CERTIFICATED SALARIES			59,601,135.00	18,828,428.00	78,429,563.00	58,934,522.00	19,867,576.00	78,802,098.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	514,569.00	5,952,255.00	6,466,824.00	456,121.00	5,628,957.00	6,085,078.00	-5.9%
Classified Support Salaries		2200	8,197,190.00	4,104,408.00	12,301,598.00	7,998,210.00	4,314,528.00	12,312,738.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	1,828,930.00	275,733.00	2,104,663.00	1,777,797.00	210,325.00	1,988,122.00	-5.5%
Clerical, Technical and Office Salaries		2400	7,292,258.00	441,193.00	7,733,451.00	7,249,233.00	457,131.00	7,706,364.00	-0.4%
Other Classified Salaries		2900	1,341,927.00	1,290,554.00	2,632,481.00	1,464,003.00	987,616.00	2,451,619.00	-6.9%
TOTAL, CLASSIFIED SALARIES			19,174,874.00	12,064,143.00	31,239,017.00	18,945,364.00	11,598,557.00	30,543,921.00	-2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,902,237.00	9,383,040.00	19,285,277.00	10,995,670.00	10,048,651.00	21,044,321.00	9.1%
PERS		3201-3202	3,920,843.00	2,615,321.00	6,536,164.00	4,731,216.00	3,075,515.00	7,806,731.00	19.4%
OASDI/Medicare/Alternative		3301-3302	2,326,635.00	1,205,632.00	3,532,267.00	2,347,717.00	1,212,347.00	3,560,064.00	0.8%
Health and Welfare Benefits		3401-3402	16,884,752.00	5,256,322.00	22,141,074.00	19,764,631.00	7,035,030.00	26,799,661.00	21.0%
Unemployment Insurance		3501-3502	390,614.00	155,108.00	545,722.00	389,548.00	153,881.00	543,429.00	-0.4%
Workers' Compensation		3601-3602	1,651,441.00	646,687.00	2,298,128.00	1,646,355.00	656,917.00	2,303,272.00	0.2%
OPEB, Allocated		3701-3702	1,253,754.00	0.00	1,253,754.00	1,115,304.00	0.00	1,115,304.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	121,395.00	0.00	121,395.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			36,451,671.00	19,262,110.00	55,713,781.00	40,990,441.00	22,182,341.00	63,172,782.00	13.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,536,699.00	580,972.00	2,117,671.00	1,633,512.00	407,094.00	2,040,606.00	-3.6%
Books and Other Reference Materials		4200	26,682.00	10,930.00	37,612.00	23,636.00	5,550.00	29,186.00	-22.4%
Materials and Supplies		4300	2,753,006.00	5,673,733.00	8,426,739.00	1,511,737.00	6,167,381.00	7,679,118.00	-8.9%
Noncapitalized Equipment		4400	368,277.00	2,786,257.00	3,154,534.00	140,882.00	695,900.00	836,782.00	-73.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,684,664.00	9,051,892.00	13,736,556.00	3,309,767.00	7,275,925.00	10,585,692.00	-22.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,515,000.00	5,047,294.00	6,562,294.00	0.00	5,295,910.00	5,295,910.00	-19.3%
Travel and Conferences		5200	248,703.00	225,703.00	474,406.00	266,282.00	193,144.00	459,426.00	-3.2%
Dues and Memberships		5300	87,701.00	9,594.00	97,295.00	31,185.00	8,173.00	39,358.00	-59.5%
Insurance		5400 - 5450	2,710,512.00	83,829.00	2,794,341.00	3,955,815.00	83,829.00	4,039,644.00	44.6%
Operations and Housekeeping Services		5500	4,057,650.00	0.00	4,057,650.00	1,980,408.00	0.00	1,980,408.00	-51.2%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	866,379.00	1,371,400.00	2,237,779.00	704,506.00	605,687.00	1,310,193.00	-41.5%
Transfers of Direct Costs		5710	(68,501.00)	68,501.00	0.00	(27,940.00)	27,940.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,537.00)	485.00	(6,052.00)	(5,644.00)	0.00	(5,644.00)	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	5,173,191.00	4,311,812.00	9,485,003.00	4,323,456.00	4,491,816.00	8,815,272.00	-7.1%
Communications		5900	391,521.00	6,125.00	397,646.00	252,566.00	1,385.00	253,951.00	-36.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,975,619.00	11,124,743.00	26,100,362.00	11,480,634.00	10,707,884.00	22,188,518.00	-15.0%
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		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,084,538.00	372,057.00	1,456,595.00	59,326.00	315,000.00	374,326.00	-74.3%
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			1,084,538.00	372,057.00	1,456,595.00	59,326.00	315,000.00	374,326.00	-74.3%
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	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Payments to County Offices		7142	5,095,850.00	0.00	5,095,850.00	5,048,195.00	0.00	5,048,195.00	-0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	784,695.00	784,695.00	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

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 Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,929.00	0.00	15,929.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	270,891.00	0.00	270,891.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,447,670.00	784,695.00	6,232,365.00	5,113,195.00	0.00	5,113,195.00	-18.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,762,059.00)	2,762,059.00	0.00	(963,012.00)	963,012.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(344,183.00)	0.00	(344,183.00)	(362,108.00)	0.00	(362,108.00)	5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,106,242.00)	2,762,059.00	(344,183.00)	(1,325,120.00)	963,012.00	(362,108.00)	5.2%
TOTAL, EXPENDITURES			138,313,929.00	74,250,127.00	212,564,056.00	137,508,129.00	72,910,295.00	210,418,424.00	-1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,500.00	0.00	31,500.00	31,500.00	0.00	31,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,500.00	0.00	31,500.00	31,500.00	0.00	31,500.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(27,236,873.00)	27,236,873.00	0.00	(28,434,248.00)	28,434,248.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,236,873.00)	27,236,873.00	0.00	(28,434,248.00)	28,434,248.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(27,305,373.00)	27,236,873.00	(68,500.00)	(28,502,748.00)	28,434,248.00	(68,500.00)	0.0%

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	160,106,934.00	0.00	160,106,934.00	156,336,172.00	0.00	156,336,172.00	-2.4%
2) Federal Revenue		8100-8299	0.00	14,421,357.00	14,421,357.00	0.00	16,826,089.00	16,826,089.00	16.7%
3) Other State Revenue		8300-8599	3,313,237.00	20,953,194.00	24,266,431.00	3,313,237.00	13,851,072.00	17,164,309.00	-29.3%
4) Other Local Revenue		8600-8799	3,314,878.00	14,671,156.00	17,986,034.00	3,123,158.00	14,141,017.00	17,264,175.00	-4.0%
5) TOTAL, REVENUES			166,735,049.00	50,045,707.00	216,780,756.00	162,772,567.00	44,818,178.00	207,590,745.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	72,023,977.00	50,987,962.00	123,011,939.00	70,288,691.00	47,127,740.00	117,416,431.00	-4.5%
2) Instruction - Related Services	2000-2999		21,038,566.00	3,215,092.00	24,253,658.00	22,053,621.00	4,459,436.00	26,513,057.00	9.3%
3) Pupil Services	3000-3999		12,829,080.00	8,078,793.00	20,907,873.00	11,178,750.00	12,611,520.00	23,790,270.00	13.8%
4) Ancillary Services	4000-4999		996,371.00	97,154.00	1,093,525.00	1,357,510.00	18,612.00	1,376,122.00	25.8%
5) Community Services	5000-5999		21,345.00	0.00	21,345.00	16,638.00	0.00	16,638.00	-22.1%
6) Enterprise	6000-6999		1,253,754.00	0.00	1,253,754.00	1,115,304.00	0.00	1,115,304.00	-11.0%
7) General Administration	7000-7999		10,587,704.00	3,754,689.00	14,342,393.00	14,420,559.00	1,921,511.00	16,342,070.00	13.9%
8) Plant Services	8000-8999		13,978,707.00	7,331,742.00	21,310,449.00	11,827,106.00	6,771,476.00	18,598,582.00	-12.7%
9) Other Outgo	9000-9999		5,584,425.00	784,695.00	6,369,120.00	5,249,950.00	0.00	5,249,950.00	-17.6%
10) TOTAL, EXPENDITURES			138,313,929.00	74,250,127.00	212,564,056.00	137,508,129.00	72,910,295.00	210,418,424.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,421,120.00	(24,204,420.00)	4,216,700.00	25,264,438.00	(28,092,117.00)	(2,827,679.00)	-167.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929 7600-7629							
a) Transfers In			31,500.00	0.00	31,500.00	31,500.00	0.00	31,500.00	0.0%
b) Transfers Out			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,236,873.00)	27,236,873.00	0.00	(28,434,248.00)	28,434,248.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,305,373.00)	27,236,873.00	(68,500.00)	(28,502,748.00)	28,434,248.00	(68,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,115,747.00	3,032,453.00	4,148,200.00	(3,238,310.00)	342,131.00	(2,896,179.00)	-169.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Budget, July 1
General Fund/County School Service Fund
Unrestricted and Restricted
Expenditures by Function

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	26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
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)			26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,395,517.00	5,588,489.00	31,984,006.00	27,511,264.00	8,620,942.00	36,132,206.00	13.0%
2) Ending Balance, June 30 (E + F1e)			27,511,264.00	8,620,942.00	36,132,206.00	24,272,954.00	8,963,073.00	33,236,027.00	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	400,000.00	0.00	400,000.00	365,000.00	0.00	365,000.00	-8.8%
Prepaid Items		9713	1,320,745.00	0.00	1,320,745.00	1,277,000.00	0.00	1,277,000.00	-3.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,620,942.00	8,620,942.00	0.00	8,963,073.00	8,963,073.00	4.0%
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	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,400,000.00	0.00	6,400,000.00	6,400,000.00	0.00	6,400,000.00	0.0%
Unassigned/Unappropriated Amount		9790	18,990,519.00	0.00	18,990,519.00	15,830,954.00	0.00	15,830,954.00	-16.6%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,312.00	1,607,312.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) As of July 1 - Audited (F1a + F1b)			1,607,312.00	1,607,312.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,312.00	1,607,312.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,607,312.00	1,607,312.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,607,312.00	1,607,312.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101- 3102	0.00	0.00	0.0%
PERS		3201- 3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301- 3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401- 3402	0.00	0.00	0.0%
Unemployment Insurance		3501- 3502	0.00	0.00	0.0%
Workers' Compensation		3601- 3602	0.00	0.00	0.0%
OPEB, Allocated		3701- 3702	0.00	0.00	0.0%

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					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			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		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,312.00	1,607,312.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,312.00	1,607,312.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,312.00	1,607,312.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,607,312.00	1,607,312.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,607,312.00	1,607,312.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,224,577.00	1,364,199.00	11.4%
3) Other State Revenue		8300-8599	4,156,369.00	4,746,854.00	14.2%
4) Other Local Revenue		8600-8799	70,371.00	70,371.00	0.0%
5) TOTAL, REVENUES			5,451,317.00	6,181,424.00	13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,908,471.00	2,993,765.00	56.9%
2) Classified Salaries		2000-2999	643,076.00	689,930.00	7.3%
3) Employee Benefits		3000-3999	1,223,324.00	1,776,519.00	45.2%
4) Books and Supplies		4000-4999	470,616.00	560,500.00	19.1%
5) Services and Other Operating Expenditures		5000-5999	674,838.00	1,056,282.00	56.5%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	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	196,190.00	226,976.00	15.7%
9) TOTAL, EXPENDITURES			5,146,515.00	7,333,972.00	42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,802.00	(1,152,548.00)	-478.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	422,652.00	422,652.00	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			(322,652.00)	(322,652.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,850.00)	(1,475,200.00)	8,164.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,388,647.00	5,370,797.00	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,388,647.00	5,370,797.00	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,388,647.00	5,370,797.00	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,370,797.00	3,895,597.00	-27.5%
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	3,836,995.00	3,895,594.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,533,802.00	3.00	-100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,224,577.00	1,364,199.00	11.4%
TOTAL, FEDERAL REVENUE			1,224,577.00	1,364,199.00	11.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,930,000.00	4,515,712.00	14.9%
All Other State Revenue	All Other	8590	226,369.00	231,142.00	2.1%
TOTAL, OTHER STATE REVENUE			4,156,369.00	4,746,854.00	14.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	42,500.00	42,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,871.00	27,871.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,371.00	70,371.00	0.0%
TOTAL, REVENUES			5,451,317.00	6,181,424.00	13.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,610,696.00	2,604,235.00	61.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	288,818.00	379,530.00	31.4%
Other Certificated Salaries		1900	8,957.00	10,000.00	11.6%
TOTAL, CERTIFICATED SALARIES			1,908,471.00	2,993,765.00	56.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	91,341.00	112,397.00	23.1%
Classified Support Salaries		2200	138,015.00	136,788.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	413,720.00	440,745.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			643,076.00	689,930.00	7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	500,500.00	710,749.00	42.0%
PERS		3201-3202	150,843.00	218,857.00	45.1%
OASDI/Medicare/Alternative		3301-3302	83,359.00	113,484.00	36.1%
Health and Welfare Benefits		3401-3402	422,048.00	637,220.00	51.0%
Unemployment Insurance		3501-3502	12,678.00	18,424.00	45.3%
Workers' Compensation		3601-3602	53,896.00	77,785.00	44.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,223,324.00	1,776,519.00	45.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	289,586.00	369,470.00	27.6%
Noncapitalized Equipment		4400	181,030.00	191,030.00	5.5%
TOTAL, BOOKS AND SUPPLIES			470,616.00	560,500.00	19.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,476.00	17,696.00	22.2%
Dues and Memberships		5300	4,797.00	4,797.00	0.0%
Insurance		5400-5450	2,000.00	2,000.00	0.0%
Operations and Housekeeping Services		5500	103,820.00	100,000.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,600.00	24,590.00	-10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,425.00	5,644.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	512,490.00	897,325.00	75.1%
Communications		5900	4,230.00	4,230.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,838.00	1,056,282.00	56.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	196,190.00	226,976.00	15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,190.00	226,976.00	15.7%
TOTAL, EXPENDITURES			5,146,515.00	7,333,972.00	42.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	422,652.00	422,652.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,652.00	422,652.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(322,652.00)	(322,652.00)	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	1,224,577.00	1,364,199.00	11.4%
3) Other State Revenue		8300-8599	4,156,369.00	4,746,854.00	14.2%
4) Other Local Revenue		8600-8799	70,371.00	70,371.00	0.0%
5) TOTAL, REVENUES			5,451,317.00	6,181,424.00	13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,500,427.00	5,420,731.00	54.9%
2) Instruction - Related Services	2000-2999		1,129,980.00	1,364,440.00	20.7%
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		196,190.00	226,976.00	15.7%
8) Plant Services	8000-8999		319,918.00	321,825.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,146,515.00	7,333,972.00	42.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			304,802.00	(1,152,548.00)	-478.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	422,652.00	422,652.00	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			(322,652.00)	(322,652.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,850.00)	(1,475,200.00)	8,164.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,388,647.00	5,370,797.00	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,388,647.00	5,370,797.00	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,388,647.00	5,370,797.00	-0.3%
2) Ending Balance, June 30 (E + F1e)			5,370,797.00	3,895,597.00	-27.5%
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	3,836,995.00	3,895,594.00	1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,533,802.00	3.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	117,600.00	New
3) Other State Revenue		8300-8599	1,956,980.00	2,041,013.00	4.3%
4) Other Local Revenue		8600-8799	5,845.00	21,183.00	262.4%
5) TOTAL, REVENUES			1,962,825.00	2,179,796.00	11.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	237,145.00	263,298.00	11.0%
2) Classified Salaries		2000-2999	1,038,266.00	1,027,547.00	-1.0%
3) Employee Benefits		3000-3999	606,870.00	714,292.00	17.7%
4) Books and Supplies		4000-4999	31,238.00	36,625.00	17.2%
5) Services and Other Operating Expenditures		5000-5999	20,333.00	2,602.00	-87.2%
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	147,993.00	135,132.00	-8.7%
9) TOTAL, EXPENDITURES			2,081,845.00	2,179,496.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,020.00)	300.00	-100.3%
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)			(119,020.00)	300.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,732.00	59,712.00	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,732.00	59,712.00	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,732.00	59,712.00	-66.6%
2) Ending Balance, June 30 (E + F1e)			59,712.00	60,012.00	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	59,712.00	60,012.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	117,600.00	New
TOTAL, FEDERAL REVENUE			0.00	117,600.00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,913,536.00	1,913,536.00	0.0%
All Other State Revenue	All Other	8590	43,444.00	127,477.00	193.4%
TOTAL, OTHER STATE REVENUE			1,956,980.00	2,041,013.00	4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,545.00	20,883.00	276.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,845.00	21,183.00	262.4%
TOTAL, REVENUES			1,962,825.00	2,179,796.00	11.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	89,622.00	89,622.00	0.0%
Certificated Pupil Support Salaries		1200	31,751.00	46,327.00	45.9%
Certificated Supervisors' and Administrators' Salaries		1300	115,772.00	127,349.00	10.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			237,145.00	263,298.00	11.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,998.00	0.00	-100.0%
Classified Support Salaries		2200	1,200.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,409.00	25,482.00	8.9%
Other Classified Salaries		2900	995,659.00	1,002,065.00	0.6%
TOTAL, CLASSIFIED SALARIES			1,038,266.00	1,027,547.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	75,198.00	86,901.00	15.6%
PERS		3201-3202	185,811.00	195,226.00	5.1%
OASDI/Medicare/Alternative		3301-3302	68,644.00	68,256.00	-0.6%
Health and Welfare Benefits		3401-3402	243,993.00	330,283.00	35.4%
Unemployment Insurance		3501-3502	6,264.00	6,340.00	1.2%
Workers' Compensation		3601-3602	26,960.00	27,286.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			606,870.00	714,292.00	17.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,913.00	36,625.00	22.4%
Noncapitalized Equipment		4400	1,325.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,238.00	36,625.00	17.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,550.00	2,302.00	-9.7%
Dues and Memberships		5300	300.00	300.00	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	1,714.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,769.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,333.00	2,602.00	-87.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	147,993.00	135,132.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			147,993.00	135,132.00	-8.7%
TOTAL, EXPENDITURES			2,081,845.00	2,179,496.00	4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	117,600.00	New
3) Other State Revenue		8300-8599	1,956,980.00	2,041,013.00	4.3%
4) Other Local Revenue		8600-8799	5,845.00	21,183.00	262.4%
5) TOTAL, REVENUES			1,962,825.00	2,179,796.00	11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,678,859.00	1,753,978.00	4.5%
2) Instruction - Related Services	2000-2999		196,696.00	213,564.00	8.6%
3) Pupil Services	3000-3999		58,297.00	76,822.00	31.8%
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		147,993.00	135,132.00	-8.7%
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			2,081,845.00	2,179,496.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,020.00)	300.00	-100.3%
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)			(119,020.00)	300.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	178,732.00	59,712.00	-66.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			178,732.00	59,712.00	-66.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			178,732.00	59,712.00	-66.6%
2) Ending Balance, June 30 (E + F1e)			59,712.00	60,012.00	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	59,712.00	60,012.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	9,276,945.00	9,276,945.00	0.0%
3) Other State Revenue		8300-8599	635,804.00	635,804.00	0.0%
4) Other Local Revenue		8600-8799	14,500.00	0.00	-100.0%
5) TOTAL, REVENUES			9,927,249.00	9,912,749.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,035,247.00	3,308,529.00	9.0%
3) Employee Benefits		3000-3999	1,462,399.00	1,805,800.00	23.5%
4) Books and Supplies		4000-4999	3,692,000.00	4,408,322.00	19.4%
5) Services and Other Operating Expenditures		5000-5999	147,520.00	279,406.00	89.4%
6) Capital Outlay		6000-6999	75,000.00	110,766.00	47.7%
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			8,412,166.00	9,912,823.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,515,083.00	(74.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,515,083.00	(74.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,731,133.00	3,246,216.00	87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,731,133.00	3,246,216.00	87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,731,133.00	3,246,216.00	87.5%
2) Ending Balance, June 30 (E + F1e)			3,246,216.00	3,246,142.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,246,216.00	3,246,142.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,276,945.00	9,276,945.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,276,945.00	9,276,945.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	635,804.00	635,804.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			635,804.00	635,804.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	14,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			14,500.00	0.00	-100.0%
TOTAL, REVENUES			9,927,249.00	9,912,749.00	-0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,762,541.00	3,019,793.00	9.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	166,607.00	181,836.00	9.1%
Clerical, Technical and Office Salaries		2400	106,099.00	106,900.00	0.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,035,247.00	3,308,529.00	9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	595,408.00	738,189.00	24.0%
OASDI/Medicare/Alternative		3301-3302	228,120.00	250,100.00	9.6%
Health and Welfare Benefits		3401-3402	559,843.00	731,270.00	30.6%
Unemployment Insurance		3501-3502	14,906.00	16,347.00	9.7%
Workers' Compensation		3601-3602	64,122.00	69,894.00	9.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,462,399.00	1,805,800.00	23.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,000.00	32,000.00	0.0%
Noncapitalized Equipment		4400	160,000.00	160,000.00	0.0%
Food		4700	3,500,000.00	4,216,322.00	20.5%
TOTAL, BOOKS AND SUPPLIES			3,692,000.00	4,408,322.00	19.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,707.00	18,936.00	1.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,900.00	51,546.00	84.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,087.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	102,000.00	208,924.00	104.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,520.00	279,406.00	89.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	75,000.00	110,766.00	47.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	110,766.00	47.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,412,166.00	9,912,823.00	17.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

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

Description	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	9,276,945.00	9,276,945.00	0.0%
3) Other State Revenue		8300-8599	635,804.00	635,804.00	0.0%
4) Other Local Revenue		8600-8799	14,500.00	0.00	-100.0%
5) TOTAL, REVENUES			9,927,249.00	9,912,749.00	-0.1%
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		8,412,166.00	9,912,823.00	17.8%
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			8,412,166.00	9,912,823.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,515,083.00	(74.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,515,083.00	(74.00)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,731,133.00	3,246,216.00	87.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,731,133.00	3,246,216.00	87.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,731,133.00	3,246,216.00	87.5%
2) Ending Balance, June 30 (E + F1e)			3,246,216.00	3,246,142.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,246,216.00	3,246,142.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	749,048.00	749,048.00	0.0%
5) TOTAL, REVENUES			749,048.00	749,048.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,873.00	107,437.00	2.4%
3) Employee Benefits		3000-3999	55,768.00	62,985.00	12.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,390.00	43,960.00	8.8%
6) Capital Outlay		6000-6999	1,854,129.00	1,854,129.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	391,903.00	391,903.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,447,063.00	2,460,414.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,698,015.00)	(1,711,366.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.00	422,652.00	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			422,652.00	422,652.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,275,363.00)	(1,288,714.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,484,676.00	7,209,313.00	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,484,676.00	7,209,313.00	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,484,676.00	7,209,313.00	-15.0%
2) Ending Balance, June 30 (E + F1e)			7,209,313.00	5,920,599.00	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,209,313.00	5,920,599.00	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	200,000.00	200,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	426,048.00	426,048.00	0.0%
Interest		8660	123,000.00	123,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
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			749,048.00	749,048.00	0.0%
TOTAL, REVENUES			749,048.00	749,048.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	18,175.00	18,175.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	71,662.00	73,987.00	3.2%
Clerical, Technical and Office Salaries		2400	15,036.00	15,275.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,873.00	107,437.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,320.00	27,257.00	16.9%
OASDI/Medicare/Alternativ e		3301-3302	7,891.00	8,219.00	4.2%
Health and Welfare Benefits		3401-3402	21,828.00	24,705.00	13.2%
Unemployment Insurance		3501-3502	516.00	537.00	4.1%
Workers' Compensation		3601-3602	2,213.00	2,267.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			55,768.00	62,985.00	12.9%
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	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,390.00	11,960.00	42.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,000.00	23,000.00	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	8,000.00	8,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,390.00	43,960.00	8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,000.00	3,000.00	0.0%
Buildings and Improvements of Buildings		6200	1,588,801.00	1,588,801.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	262,328.00	262,328.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,854,129.00	1,854,129.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	35,903.00	35,903.00	0.0%
Other Debt Service - Principal		7439	356,000.00	356,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			391,903.00	391,903.00	0.0%
TOTAL, EXPENDITURES			2,447,063.00	2,460,414.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	422,652.00	422,652.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,652.00	422,652.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			422,652.00	422,652.00	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	749,048.00	749,048.00	0.0%
5) TOTAL, REVENUES			749,048.00	749,048.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,055,160.00	2,068,511.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	391,903.00	391,903.00	0.0%
10) TOTAL, EXPENDITURES			2,447,063.00	2,460,414.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,698,015.00)	(1,711,366.00)	0.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.00	422,652.00	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			422,652.00	422,652.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(1,275,363.00)	(1,288,714.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,484,676.00	7,209,313.00	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,484,676.00	7,209,313.00	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,484,676.00	7,209,313.00	-15.0%
2) Ending Balance, June 30 (E + F1e)			7,209,313.00	5,920,599.00	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,209,313.00	5,920,599.00	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	2,167,500.00	2,167,500.00	0.0%
5) TOTAL, REVENUES			2,167,500.00	2,167,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,000.00	53,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	0.0%
6) Capital Outlay		6000-6999	2,909,807.00	2,909,807.00	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			2,982,807.00	2,982,807.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,307.00)	(815,307.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,500.00	31,500.00	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			(31,500.00)	(31,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(846,807.00)	(846,807.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,969,067.00	6,122,260.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,969,067.00	6,122,260.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,969,067.00	6,122,260.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			6,122,260.00	5,275,453.00	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,122,260.00	5,275,453.00	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	59,500.00	59,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,108,000.00	2,108,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,167,500.00	2,167,500.00	0.0%
TOTAL, REVENUES			2,167,500.00	2,167,500.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employ ees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	53,000.00	53,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,000.00	53,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	1,000.00	0.0%
Buildings and Improvements of Buildings		6200	2,603,807.00	2,603,807.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	305,000.00	305,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,909,807.00	2,909,807.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,982,807.00	2,982,807.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: 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	31,500.00	31,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,500.00	31,500.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,500.00)	(31,500.00)	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	2,167,500.00	2,167,500.00	0.0%
5) TOTAL, REVENUES			2,167,500.00	2,167,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,982,807.00	2,982,807.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,982,807.00	2,982,807.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(815,307.00)	(815,307.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,500.00	31,500.00	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			(31,500.00)	(31,500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(846,807.00)	(846,807.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,969,067.00	6,122,260.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,969,067.00	6,122,260.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,969,067.00	6,122,260.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			6,122,260.00	5,275,453.00	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,122,260.00	5,275,453.00	-13.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	26,028.00	26,535.00	1.9%
4) Other Local Revenue		8600-8799	4,451,541.00	3,898,018.00	-12.4%
5) TOTAL, REVENUES			4,477,569.00	3,924,553.00	-12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	4,566,075.00	4,602,466.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,566,075.00	4,602,466.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(88,506.00)	(677,913.00)	666.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,803.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,803.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(83,703.00)	(677,913.00)	709.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,092,027.00	5,008,324.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,092,027.00	5,008,324.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,092,027.00	5,008,324.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			5,008,324.00	4,330,411.00	-13.5%
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	5,008,324.00	4,330,411.00	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	26,028.00	26,535.00	1.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			26,028.00	26,535.00	1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	4,221,243.00	3,758,052.00	-11.0%
Unsecured Roll		8612	146,352.00	135,966.00	-7.1%
Prior Years' Taxes		8613	10,957.00	0.00	-100.0%
Supplemental Taxes		8614	66,580.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,409.00	4,000.00	-37.6%
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			4,451,541.00	3,898,018.00	-12.4%
TOTAL, REVENUES			4,477,569.00	3,924,553.00	-12.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,167,270.00	3,428,260.00	8.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Bond Interest and Other Service Charges		7434	1,398,805.00	1,174,206.00	-16.1%
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)			4,566,075.00	4,602,466.00	0.8%
TOTAL, EXPENDITURES			4,566,075.00	4,602,466.00	0.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Bond Interest and Redemption Fund To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	4,803.00	0.00	-100.0%
(c) TOTAL, SOURCES			4,803.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,803.00	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	26,028.00	26,535.00	1.9%
4) Other Local Revenue		8600-8799	4,451,541.00	3,898,018.00	-12.4%
5) TOTAL, REVENUES			4,477,569.00	3,924,553.00	-12.4%
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	4,566,075.00	4,602,466.00	0.8%
10) TOTAL, EXPENDITURES			4,566,075.00	4,602,466.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(88,506.00)	(677,913.00)	666.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,803.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,803.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(83,703.00)	(677,913.00)	709.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,092,027.00	5,008,324.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,092,027.00	5,008,324.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,092,027.00	5,008,324.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			5,008,324.00	4,330,411.00	-13.5%
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	5,008,324.00	4,330,411.00	-13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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)	13,963.76	13,963.76	15,513.31	14,207.16	14,207.16	14,194.00
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)	13,963.76	13,963.76	15,513.31	14,207.16	14,207.16	14,194.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	88.89	88.89	101.49	47.00	47.00	60.16
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)	88.89	88.89	101.49	47.00	47.00	60.16
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,052.65	14,052.65	15,614.80	14,254.16	14,254.16	14,254.16
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	156,336,172.00	5.12%	164,338,617.00	1.49%	166,788,722.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,313,237.00	0.00%	3,313,237.00	-1.50%	3,263,648.00
4. Other Local Revenues	8600-8799	3,123,158.00	0.00%	3,123,158.00	-1.50%	3,076,414.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,500.00	0.00%	31,500.00	0.00%	31,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,434,248.00)	0.00%	(28,434,248.00)	-1.50%	(28,008,676.00)
6. Total (Sum lines A1 thru A5c)		134,369,819.00	5.96%	142,372,264.00	1.95%	145,151,608.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,934,522.00		59,609,903.00
b. Step & Column Adjustment				601,132.00		608,021.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				74,249.00		1,576,636.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,934,522.00	1.15%	59,609,903.00	3.66%	61,794,560.00
2. Classified Salaries						
a. Base Salaries				18,945,364.00		18,270,392.00
b. Step & Column Adjustment				151,242.00		145,842.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(826,214.00)		858,849.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,945,364.00	-3.56%	18,270,392.00	5.50%	19,275,083.00
3. Employee Benefits	3000-3999	40,990,441.00	3.01%	42,223,047.00	11.34%	47,010,405.00
4. Books and Supplies	4000-4999	3,309,767.00	18.39%	3,918,400.00	106.02%	8,072,821.00
5. Services and Other Operating Expenditures	5000-5999	11,480,634.00	22.92%	14,111,454.00	12.24%	15,838,009.00
6. Capital Outlay	6000-6999	59,326.00	848.83%	562,900.00	112.50%	1,196,186.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,113,195.00	28.74%	6,582,511.00	1.65%	6,691,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,325,120.00)	10.44%	(1,463,493.00)	0.03%	(1,463,975.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	400.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		137,608,129.00	4.87%	144,315,114.00	10.12%	158,914,089.00

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)		(3,238,310.00)		(1,942,850.00)		(13,762,481.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,511,264.00		24,272,954.00		22,330,104.00
2. Ending Fund Balance (Sum lines C and D1)		24,272,954.00		22,330,104.00		8,567,623.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,642,000.00		1,365,000.00		1,365,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	400,000.00		400,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,400,000.00		6,671,692.00		6,802,623.00
2. Unassigned/Unappropriated	9790	15,830,954.00		13,893,412.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,272,954.00		22,330,104.00		8,567,623.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,400,000.00		6,671,692.00		6,802,623.00
c. Unassigned/Unappropriated	9790	15,830,954.00		13,893,412.00		0.00
(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)		22,230,954.00		20,565,104.00		6,802,623.00
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.						
B2d, Change in programs including potential additional SPED program. B10						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	16,826,089.00	5.36%	17,727,672.00	-45.78%	9,612,716.00
3. Other State Revenues	8300-8599	13,851,072.00	-9.28%	12,565,045.00	-0.19%	12,541,796.00
4. Other Local Revenues	8600-8799	14,141,017.00	0.00%	14,141,018.00	-1.50%	13,929,371.00
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	28,434,248.00	0.00%	28,434,248.00	-1.50%	28,008,676.00
6. Total (Sum lines A1 thru A5c)		73,252,426.00	-0.52%	72,867,983.00	-12.04%	64,092,559.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,867,576.00		23,380,752.00
b. Step & Column Adjustment				202,649.00		263,984.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,310,527.00		(6,276,040.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,867,576.00	17.68%	23,380,752.00	-25.71%	17,368,696.00
2. Classified Salaries						
a. Base Salaries				11,598,557.00		12,211,689.00
b. Step & Column Adjustment				93,109.00		98,014.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				520,023.00		(1,565,135.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,598,557.00	5.29%	12,211,689.00	-12.01%	10,744,568.00
3. Employee Benefits	3000-3999	22,182,341.00	10.96%	24,613,608.00	-5.23%	23,326,215.00
4. Books and Supplies	4000-4999	7,275,925.00	-34.13%	4,792,900.00	-27.66%	3,467,310.00
5. Services and Other Operating Expenditures	5000-5999	10,707,884.00	4.14%	11,151,489.00	3.31%	11,520,489.00
6. Capital Outlay	6000-6999	315,000.00	6.00%	333,900.00	5.99%	353,900.00
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	963,012.00	66.07%	1,599,278.00	-39.72%	963,975.00
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)		72,910,295.00	7.10%	78,083,616.00	-13.24%	67,745,153.00

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)		342,131.00		(5,215,633.00)		(3,652,594.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,620,942.00		8,963,073.00		3,747,440.00
2. Ending Fund Balance (Sum lines C and D1)		8,963,073.00		3,747,440.00		94,846.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,963,073.00		3,747,440.00		94,846.00
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)		8,963,073.00		3,747,440.00		94,846.00
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.						
B: Adjustments to programs through ESSER III expirations.						

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	156,336,172.00	5.12%	164,338,617.00	1.49%	166,788,722.00
2. Federal Revenues	8100-8299	16,826,089.00	5.36%	17,727,672.00	-45.78%	9,612,716.00
3. Other State Revenues	8300-8599	17,164,309.00	-7.49%	15,878,282.00	-0.46%	15,805,444.00
4. Other Local Revenues	8600-8799	17,264,175.00	0.00%	17,264,176.00	-1.50%	17,005,785.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,500.00	0.00%	31,500.00	0.00%	31,500.00
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)		207,622,245.00	3.67%	215,240,247.00	-2.79%	209,244,167.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				78,802,098.00		82,990,655.00
b. Step & Column Adjustment				803,781.00		872,005.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,384,776.00		(4,699,404.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	78,802,098.00	5.32%	82,990,655.00	-4.61%	79,163,256.00
2. Classified Salaries						
a. Base Salaries				30,543,921.00		30,482,081.00
b. Step & Column Adjustment				244,351.00		243,856.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(306,191.00)		(706,286.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,543,921.00	-0.20%	30,482,081.00	-1.52%	30,019,651.00
3. Employee Benefits	3000-3999	63,172,782.00	5.80%	66,836,655.00	5.24%	70,336,620.00
4. Books and Supplies	4000-4999	10,585,692.00	-17.71%	8,711,300.00	32.47%	11,540,131.00
5. Services and Other Operating Expenditures	5000-5999	22,188,518.00	13.86%	25,262,943.00	8.29%	27,358,498.00
6. Capital Outlay	6000-6999	374,326.00	139.58%	896,800.00	72.85%	1,550,086.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,113,195.00	28.74%	6,582,511.00	1.65%	6,691,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(362,108.00)	-137.50%	135,785.00	-468.23%	(500,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	400.00%	500,000.00	0.00%	500,000.00
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)		210,518,424.00	5.64%	222,398,730.00	1.92%	226,659,242.00

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)		(2,896,179.00)		(7,158,483.00)		(17,415,075.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,132,206.00		33,236,027.00		26,077,544.00
2. Ending Fund Balance (Sum lines C and D1)		33,236,027.00		26,077,544.00		8,662,469.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,642,000.00		1,365,000.00		1,365,000.00
b. Restricted	9740	8,963,073.00		3,747,440.00		94,846.00
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	400,000.00		400,000.00		400,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,400,000.00		6,671,692.00		6,802,623.00
2. Unassigned/Unappropriated	9790	15,830,954.00		13,893,412.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,236,027.00		26,077,544.00		8,662,469.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,400,000.00		6,671,692.00		6,802,623.00
c. Unassigned/Unappropriated	9790	15,830,954.00		13,893,412.00		0.00
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)		22,230,954.00		20,565,104.00		6,802,623.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.56%		9.25%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
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)		14,207.16		13,994.72		13,795.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		210,518,424.00		222,398,730.00		226,659,242.00
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)		210,518,424.00		222,398,730.00		226,659,242.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,315,552.72		6,671,961.90		6,799,777.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,315,552.72		6,671,961.90		6,799,777.26
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):	14,207.16
District's ADA Standard Percentage Level:	1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)				
District Regular	15,732	15,703		
Charter School				
Total ADA	15,732	15,703	0.2%	Met
Second Prior Year (2020-21)				
District Regular	15,529	15,529		
Charter School				
Total ADA	15,529	15,529	0.0%	Met
First Prior Year (2021-22)				
District Regular	15,529	15,513		
Charter School		0		
Total ADA	15,529	15,513	0.1%	Met
Budget Year (2022-23)				
District Regular	14,194			
Charter School	0			
Total ADA	14,194			

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):

14,207.2

District's Enrollment Standard Percentage Level:

1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	16,227	16,236		
	Charter School				
	Total Enrollment	16,227	16,236	N/A	Met
Second Prior Year (2020-21)	District Regular	16,110	15,874		
	Charter School				
	Total Enrollment	16,110	15,874	1.5%	Not Met
First Prior Year (2021-22)	District Regular	15,648	15,364		

Charter School				
Total Enrollment	15,648	15,364	1.8%	Not Met
Budget Year (2022-23)				
District Regular	15,100			
Charter School				
Total Enrollment	15,100			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

Actual enrollment variances between the 2020-21 budgeted enrollment, compiled in June 2020, and the CBEDS actual in October 2020, was primarily due to the unpredictable nature of the COVID-19 pandemic and the effects on enrollment. School closures, as mandated by State and Local officials, resulted in students shifting to private in-person schools or homeschooling. In addition, Ventura Unified saw the loss of student enrollment due to the closure financial crisis as families relocated to other areas and out of state. Future projections take this movement into consideration.

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

Explanation:

(required if NOT met)

Actual enrollment variances between the 2020-21 budgeted enrollment, compiled in June 2020, and the CBEDS actual in October 2020, was primarily due to the unpredictable nature of the COVID-19 pandemic and the effects on enrollment. School closures, as mandated by State and Local officials, resulted in students shifting to private in-person schools or homeschooling. In addition, Ventura Unified saw the loss of student enrollment due to the closure financial crisis as families relocated to other areas and out of state. Future projections take this movement into consideration.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals	CBEDS Actual	
		(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	15,513	16,236	
	Charter School		0	
	Total ADA/Enrollment	15,513	16,236	95.5%
Second Prior Year (2020-21)	District Regular	14,626	15,874	

Charter School	0		
Total ADA/Enrollment	14,626	15,874	92.1%
First Prior Year (2021-22)			
District Regular	13,964	15,364	
Charter School			
Total ADA/Enrollment	13,964	15,364	90.9%
Historical Average Ratio:			92.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **93.4%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2022-23)				
District Regular	14,207	15,100		
Charter School	0			
Total ADA/Enrollment	14,207	15,100	94.1%	Not Met
1st Subsequent Year (2023-24)				
District Regular	13,995	14,874		
Charter School				
Total ADA/Enrollment	13,995	14,874	94.1%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	13,795	14,662		
Charter School				
Total ADA/Enrollment	13,795	14,662	94.1%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Improved attendance is anticipated as the COVID-19 closure period ends. The District's normal ADA hovers around 96% but is estimating around 94% to be conservative.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	15,614.80	14,254.16	14,254.16	14,041.72
b. Prior Year ADA (Funded)		15,614.80	14,254.16	14,254.16
c. Difference (Step 1a minus Step 1b)		(1,360.64)	0.00	(212.44)
d. Percent Change Due to Population				
(Step 1c divided by Step 1b)		(8.71%)	0.00%	(1.49%)

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding	156,336,172.00	164,338,617.00	166,788,722.00
b1. COLA percentage	6.56%	5.00%	3.00%
b2. COLA amount (proxy for purposes of this criterion)	10,255,652.88	8,216,930.85	5,003,661.66
c. Percent Change Due to Funding Level			
(Step 2b2 divided by Step 2a)	6.6%	5.0%	3.0%

Step 3 - Total Change in Population and Funding Level

(Step 1d plus Step 2c)	-2.2%	5.0%	1.5%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-3.15% to -1.15%	4.00% to 6.00%	0.51% to 2.51%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	71,570,297.00	71,920,991.00	72,273,404.00	72,627,544.00
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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	161,937,533.00	158,375,307.00	164,338,617.00	166,788,722.00
District's Projected Change in LCFF Revenue:		(2.20%)	3.77%	1.49%
LCFF Revenue Standard		-3.15% to -1.15%	4.00% to 6.00%	0.51% to 2.51%
Status:		Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

22-23 Based on reduced ADA to 94% and 5% COLA.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	119,693,688.59	139,429,880.40	85.8%
Second Prior Year (2020-21)	114,299,656.22	130,943,999.18	87.3%
First Prior Year (2021-22)	115,227,680.00	138,313,929.00	83.3%
Historical Average Ratio:			85.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3.0%	3.0%	3.0%
	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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.

Budget - Unrestricted (Resources 0000-1999)		
Salaries and Benefits	Total Expenditures	Ratio
(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits

Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2022-23)	118,870,327.00	137,508,129.00	86.4%	Met
1st Subsequent Year (2023-24)	120,103,342.00	143,815,114.00	83.5%	Met
2nd Subsequent Year (2024-25)	128,080,048.00	158,414,089.00	80.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Various Emergency COVID-19 fund relief include CARES/CRRSA/ARP resulting in increased revenues and expenditures related to the pandemic such as providing testing clinics, PPE, sanitation, cleaning supplies, masks, and learning supplies. The spenddown plan for the ESSER III plans in particular include supplies and other one-time needs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.15%)	5.00%	1.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.15% to 7.85%	-5.00% to 15.00%	-8.49% to 11.51%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.15% to 2.85%	0% to 10.00%	-3.49% to 6.51%

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)	14,421,357.00		
Budget Year (2022-23)	16,826,089.00	16.67%	Yes
1st Subsequent Year (2023-24)	17,727,672.00	5.36%	No
2nd Subsequent Year (2024-25)	9,612,716.00	(45.78%)	Yes

Explanation:
(required if Yes)

Reduction in Federal revenue is due to the expiring CARES/CRRSA/APR funds in Sept 2024. The funds are one-time and will be expended by that expiration date. No future additional Federal revenue is anticipated at this time.

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

First Prior Year (2021-22)	24,266,431.00		
Budget Year (2022-23)	17,164,309.00	(29.27%)	Yes
1st Subsequent Year (2023-24)	15,878,282.00	(7.49%)	Yes
2nd Subsequent Year (2024-25)	15,805,444.00	(.46%)	No

Explanation:
(required if Yes)

Reduction in State funding related to returning to in-person instruction and learning loss will be fully expended by the deadline or Sept 2024, whichever is sooner. These funds are one-time.

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

First Prior Year (2021-22)	17,986,034.00		
Budget Year (2022-23)	17,264,175.00	(4.01%)	No
1st Subsequent Year (2023-24)	17,264,176.00	0.00%	No
2nd Subsequent Year (2024-25)	17,005,785.00	(1.50%)	No

Explanation:
(required if Yes)

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

First Prior Year (2021-22)	13,736,556.00		
Budget Year (2022-23)	10,585,692.00	(22.94%)	Yes
1st Subsequent Year (2023-24)	8,711,300.00	(17.71%)	Yes
2nd Subsequent Year (2024-25)	11,540,131.00	32.47%	Yes

Explanation:
(required if Yes)

Supplies related to the pandemic including chromebooks, ipads, and other student technology were required and additional supports will be provided with the one-time funds. In addition, the District is going through significant curriculum adoptions as these were delayed due to the pandemic.

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

First Prior Year (2021-22)	26,100,362.00		
Budget Year (2022-23)	22,188,518.00	(14.99%)	Yes
1st Subsequent Year (2023-24)	25,262,943.00	13.86%	Yes

2nd Subsequent Year (2024-25)

27,358,498.00

8.29%

Yes

Explanation:

(required if Yes)

Additional services include supports for students to assist with learning loss due to the closures. These changes are anticipated based on the availability of the one-time funding provided for previously and the ESSER III spend-down plan.

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)	56,673,822.00		
Budget Year (2022-23)	51,254,573.00	(9.56%)	Met
1st Subsequent Year (2023-24)	50,870,130.00	(.75%)	Met
2nd Subsequent Year (2024-25)	42,423,945.00	(16.60%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	39,836,918.00		
Budget Year (2022-23)	32,774,210.00	(17.73%)	Not Met
1st Subsequent Year (2023-24)	33,974,243.00	3.66%	Met
2nd Subsequent Year (2024-25)	38,898,629.00	14.49%	Not 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)

Reduction in Federal revenue is due to the expiring CARES/CRRSA/APR funds in Sept 2024. The funds are one-time and will be expended by that expiration date. No future additional Federal revenue is anticipated at this time.

Explanation:

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

Reduction in State funding related to returning to in-person instruction and learning loss will be fully expended by the deadline or Sept 2024, whichever is sooner. These funds are one-time.

Explanation:

Other Local Revenue
(linked from 6B)

if NOT met)

- 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)

Supplies related to the pandemic including chromebooks, ipads, and other student technology were required and additional supports will be provided with the one-time funds. In addition, the District is going through significant curriculum adoptions as these were delayed due to the pandemic.

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

Additional services include supports for students to assist with learning loss due to the closures. These changes are anticipated based on the availability of the one-time funding provided for previously and the ESSER III spend-down plan.

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)

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

 197,454,200.00

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

c. Net Budgeted Expenditures and Other
Financing Uses

	3% Required	Budgeted Contribution ¹	
	Minimum Contribution	to the Ongoing and Major	
	(Line 2c times 3%)	Maintenance Account	Status
197,454,200.00	5,923,626.00	7,238,938.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,701,653.00	6,133,000.00	6,400,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,598,844.09	18,211,555.64	18,990,519.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	18,300,497.09	24,344,555.64	25,390,519.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	191,906,647.75	208,056,621.92	212,664,056.00
	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)	191,906,647.75	208,056,621.92	212,664,056.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.5%	11.7%	11.9%

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

3.2%	3.9%	4.0%
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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)	4,519,019.95	141,281,430.54	N/A	Met
Second Prior Year (2020-21)	5,098,033.76	133,943,999.18	N/A	Met
First Prior Year (2021-22)	1,115,747.00	138,413,929.00	N/A	Met
Budget Year (2022-23) (Information only)	(3,238,310.00)	137,608,129.00		

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)

The District is highly aware that deficit spending can be an issue if engaged in long term without reductions. At this time, most of the deficit spending is related to one-time funds.

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		Beginning Fund Balance	
	(Form 01, Line F1e, Unrestricted Column)		Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2019-20)	14,510,839.00	16,778,463.37	N/A	Met
Second Prior Year (2020-21)	16,978,001.00	21,297,483.32	N/A	Met
First Prior Year (2021-22)	23,996,518.00	26,395,517.00	N/A	Met
Budget Year (2022-23) (Information only)	27,511,264.00			

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,207	13,995	13,795
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	210,518,424.00	222,398,730.00	226,659,242.00
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)	210,518,424.00	222,398,730.00	226,659,242.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,315,552.72	6,671,961.90	6,799,777.26
6. Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,315,552.72	6,671,961.90	6,799,777.26

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.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):			
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)	6,400,000.00	6,671,692.00	6,802,623.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	15,830,954.00	13,893,412.00	0.00
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)	22,230,954.00	20,565,104.00	6,802,623.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.56%	9.25%	3.00%
District's Reserve Standard			

(Section 10B, Line 7):	6,315,552.72	6,671,961.90	6,799,777.26
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?

Yes

- 1b. If Yes, identify the expenditures:

Previously planned curriculum adoptions, including materials, licenses and other content, was partially funded using on-going general fund revenues as well as future adoptions.

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:

Parcel tax revenues were renewed on the November 2020 ballot for three (3) years and have been included in the projections and assumptions.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

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

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

First Prior Year (2021-22)	(27,236,873.00)			
Budget Year (2022-23)	(28,434,248.00)	1,197,375.00	4.4%	Met
1st Subsequent Year (2023-24)	(28,434,248.00)	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	(28,008,676.00)	(425,572.00)	(1.5%)	Met

1b. Transfers In, General Fund *

First Prior Year (2021-22)	31,500.00			
Budget Year (2022-23)	31,500.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	31,500.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	31,500.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2021-22)	100,000.00			
Budget Year (2022-23)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	500,000.00	400,000.00	400.0%	Not Met
2nd Subsequent Year (2024-25)	500,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Anticipated future Food & Nutrition Contributions should be small compared to prior years. Allowing for some overage that will be required based on projected summer feeding programs.

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds	12	51/8XXX	51/74XX	37,263,330
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bus Financing	1	01/8XXX	01/74XX	166,867
TOTAL:				37,430,197

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Pay ment	Annual Pay ment	Annual Pay ment	Annual Pay ment
	(P & I)	(P & I)	(P & I)	(P & I)
Leases				
Certificates of Participation	33,474	0	0	0
General Obligation Bonds	4,671,428	4,671,428	4,671,428	4,671,428
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bus Financing	166,867	166,887	0	
Total Annual Payments:	4,871,769	4,838,315	4,671,428	4,671,428
Has total annual payment increased over prior year (2021-22)?		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?

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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:

Post-employment health benefits are limited to employees who retired prior to July 1993.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial				
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Self-Insurance Fund</th> <th style="width: 20%;">Governmental Fund</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0</td> <td style="text-align: center;">1,115,304</td> </tr> </tbody> </table>	Self-Insurance Fund	Governmental Fund	0	1,115,304
Self-Insurance Fund	Governmental Fund					
0	1,115,304					

4.	OPEB Liabilities	
	a. Total OPEB liability	10,071,258.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	10,071,258.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
5. OPEB Contributions			
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,115,304.00	1,117,718.00	1,008,264.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,224,210.00	1,117,718.00	1,008,264.00
d. Number of retirees receiving OPEB benefits	162.00	152.00	143.00

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

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

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

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

VUSD is self-insured for worker's compensation claims through a JPA, the Ventura County Schools Self-Funding Authority. VUSD is insured for employee health and welfare through a Trust, the Gold Coast Trust.

3.	Self-Insurance Liabilities
----	----------------------------

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim)	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	793.5	766.52	757.55	748.72

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

n/a

Negotiations Settled

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

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin
Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,156,144

7. Amount included for any tentative salary schedule increases

0

0

0

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

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

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Budget Year

1st Subsequent Year

2nd
Subsequent
Year

(2022-23)

(2023-24)

(2024-25)

Yes

Yes

Yes

18,017,599

18,887,853

21,683,790

100.0%

100.0%

100.0%

24.3%

4.8%

14.8%

Certificated (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
765,310	764,329	804,956
11.5%	(.1%)	5.3%

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

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

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

Certificated (Non-management) - Other

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

n/a

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of classified(non - management) FTE positions	714.9	622.04	600	600

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.

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

100.0%	100.0%	100.0%
25.8%	13.6%	16.6%

Classified (Non-management) Prior Year Settlements

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

No

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
550,043	223,487	223,035
115.7%	(59.4%)	(.2%)

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

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

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

Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

--

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	113.8	114.5	114.5	114.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

200,686

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W)
Benefits

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

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

Yes	Yes	Yes
2,225,067	2,518,209	2,901,179
100.0%	100.0%	100.0%
7.3%	13.2%	15.2%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
70,462	60,316	62,371
1.2%	(60.3%)	(.2%)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
102,951	102,951	102,951
13.4%	0.0%	0.0%

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

Jun 28, 2022

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	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)	Yes
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?	Yes
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)

A6: Uncapped (100% employer paid) health benefits are limited to employees who retired prior to July 1993. A9: Superintendent will retire effective Sept 2022, new Superintendent has been selected.

End of School District Budget Criteria and Standards Review

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: \$

Less: Amount of total liabilities reserved in budget: \$

Estimated accrued but unfunded liabilities: \$ 0.00

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

Ventura County Self-Funding Authority

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

Signed

Date of Meeting: Jun 28, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Eric Reynolds
Title: Director, Risk Management
Telephone: 805-641-5000 x1241
E-mail: eric.reynolds@venturausd.org

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 pursuant 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: 255 W Stanley Ave,
Ventura, CA 93001

Place: 5200 Valentine
Rd, Ventura, CA
93003

Date: June 01, 2022

Date: June 07, 2022

Time: 07:30 PM

Adoption
Date: June 28, 2022

Signed: _____

Clerk/Secretary of
the Governing Board

(Original signature
required)

Contact person for additional information on the budget reports:

Name: Anna Campbell

Telephone: 805-641-5000 x
1211

Title: Director, Fiscal
Services

E-mail: _____

Criteria and Standards Review Summary

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

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

2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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 (multiyear) 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
			X	
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
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • 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 28, 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

Budget, July 1
Estimated Actuals 2021-22

Technical Review Checks

Phase - All

Display - All Technical Checks

Ventura Unified**Ventura County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid.

Passed

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid.

Passed

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid.

Passed

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid.

Passed

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid.

Passed

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.

Passed

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

Passed

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.

Passed

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

Passed

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

Budget, July 1
Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Ventura Unified

Ventura County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid.

Passed

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid.

Passed

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid.

Passed

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid.

Passed

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid.

Passed

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid.

Passed

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

Passed

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid.

Passed

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

Passed

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.

Passed

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

Passed

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

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

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

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

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

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>
ADA-PROVIDE - (Fatal) - Average Daily Attendance data Form A must be provided.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

2022-23 Original Budget

June 28, 2022



For the future of every student

2021/22 & 2022/23 Ventura Unified Budget Cycle Timeline

☑	July 1, 2021:	State Adopt 2021-22 Original State Budget
☑	Dec 14, 2021:	2021-22 First Interim Report to Board
☑	Jan 2022:	2022-23 Governor's Budget Proposal
☑	March 8, 2022:	2021-22 Second Interim Report to Board
☑	March/ April 2022:	Board Goals/Budget Overview
☑	May 2022:	2022-23 Governor's May Revise Budget Proposal
☑	May 2022:	2020-21 Audit Report* (Extended due to Covid)
☑	June 7, 2022:	2021-22 Estimated Actuals + 2022-23 Original Budget Draft
	June 28, 2022:	2021-22 Estimated Actuals + 2022-23 Original Budget Final
	July 1 2022:	State Adopt 2022-2023 Original State Budget
	July/ Aug 2022:	New Revised Original Budget if State Budget is significantly different
	Sept 30, 2022:	2021-22 Final Unaudited Actuals Due
	Nov/Dec, 2022:	2022-23 First Interim Budget Due
	Dec 2022:	2021-22 Audit Report Due



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2022-23 Original Budget Review

	2022-23 Projected Budget	2023-24 Projected Budget	2024-25 Projected Budget
Projected Enrollment	15,100	14,874	14,662
Revenues	\$ 207.62	\$ 215.24	\$ 209.24
Expenditures	\$ 210.52	\$ 222.40	\$ 226.75
Excess (Deficiency) of Revenues Over Expenditures	\$ (2.90)	\$ (7.16)	\$ (17.51)
Beginning Fund Balance	\$ 36.13	\$ 33.24	\$ 26.08
Components of Ending Fund Balance			
Total Ending Fund Balance	\$ 33.236	\$ 26.078	\$ 8.568
Legally required Min 3% reserve for Economic Uncertainty	\$ 6.400	\$ 6.672	\$ 6.803
Legally Restricted	\$ 8.923	\$ 3.667	\$ (0.000)
Non-Spendable (Stores)	\$ 1.642	\$ 1.365	\$ 1.365
Other Commitments	\$ -	\$ -	\$ -
Other Assignments	\$ 0.400	\$ 0.400	\$ 0.400
Undesignated Fund Balance	\$ 15.871	\$ 13.973	\$ (0.000)
Potential Future Reductions	\$ -	\$ -	\$ -

Updates from Draft include:

- Board Priorities (Counseling, Literacy, etc.) added into multi-year
- A-G Grant Updates
- Food & Nutrition Equipment and Professional Development Grant Updates
- Special Education Preschool Grant Updates
- Expanded Learning Opportunities (ELO-P) Updates
- Finalized 22-23 LCAP expenditures based on best data available



For the future of every student

2022-23 Original Budget Review

2022-23 State Budget Agreement Reached - Action now pending

- Learning Recovery Emergency Block Grant
- Arts, Music, and Instructional Materials Discretionary Block Grant
- Expanded Learning Opportunities Program - Additional funding
- Transportation – adds a COLA (At 2013 levels currently)
- Transitional Kindergarten Funding
- Special Education Base Rate increases

K-12 Art & Music Ed Funding Initiative – Nov 2022 Ballot



For the future of every student

2022-23 Original Budget Review

New Process for Official Budget Package

CA released a new online version of the Budget software that is required.

Forms looks similar but may have some appearance adjustments

CA State is still working on this online software. Various issues still pending to make it easier for end-users to update budget packages.

Ventura Unified Ventura County		Budget, July 1 General Fund/County School Service Fund Unrestricted and Restricted Expenditures by Object							56 72652 000000 Form 01 DBBKYTFWQ2(2022-23)	
		2021-22 Estimated Actuals					2022-23 Budget		% Diff Column C & F	
Description	Resource Codes	Object Codes	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		8010-4099	160,106,934.00	0.00	160,106,934.00	156,336,172.00	0.00	156,336,172.00	-2.4%	
2) Federal Revenue		8100-4290	0.00	14,421,367.00	14,421,367.00	0.00	16,826,089.00	16,826,089.00	16.7%	
3) Other State Revenue		8300-4599	3,313,237.00	20,963,194.00	24,266,431.00	3,313,237.00	13,851,072.00	17,164,309.00	-29.3%	
4) Other Local Revenue		8600-4790	3,314,878.00	14,671,196.00	17,986,074.00	3,123,158.00	14,141,017.00	17,264,175.00	-4.0%	
5) TOTAL REVENUES			166,735,049.00	35,045,707.00	216,780,756.00	162,772,567.00	44,818,178.00	207,590,745.00	-4.2%	
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	59,601,135.00	18,828,428.00	78,429,563.00	58,934,522.00	19,867,576.00	78,802,098.00	0.5%	
2) Classified Salaries		2000-2999	12,174,874.00	12,094,143.00	31,239,017.00	18,945,364.00	11,568,557.00	30,543,921.00	-2.2%	
3) Employee Benefits		3000-3999	36,451,671.00	19,202,110.00	55,713,781.00	40,990,441.00	22,182,941.00	63,172,782.00	13.4%	
4) Books and Supplies		4000-4999	4,684,664.00	9,051,892.00	13,736,556.00	3,309,767.00	7,275,925.00	10,585,692.00	-22.8%	

Standardized Account Code Structure System

Dashboard Import Users Queues Tools

Problems And Fixes

6/20/22 - Problem: Criteria and Standards entered data is not saved.

Workaround #1: Before completing the form, lock the entire submission using the lock button in the upper left corner of the screen, rather than the individual form lock.

Workaround #2: After entering cell data, navigate to another cell by clicking away, or hitting the Tab or Enter keys. Once the form updates, then hit the Save button.

NOTE: This may not fix the issue for some users. CDE continues to work on identifying the cause and will provide additional workarounds, if available.

6/10/22 - Problem: Form MYP displays an unassigned amount in Object 9790, when it should display zero because the amount was already assigned to Object 9789 via Form CEFB with

Workaround: Export the dataset from SACS Web. Reimport the dataset that was just exported, overwriting the original dataset (using the LeftNav Import, select Other Import and De 9790 amount is corrected).

6/10/22 - Problem #1: Form ESMOE: Section IV erroneously auto-populates with zeros after the form is saved, creating the error message: ESMOE001-Fatal-Section IV -Description of A

Workaround: In Form ESMOE, enter "N/A" in the Description field for each row in Section IV, save the form, and then rerun TRCS.

6/10/22 - Problem #2: Form ESMOE: When leaving Form ESMOE, the MOE Met IFC message is erroneously displaying when the MOE is Met. This message should only display when the M

Workaround: This IFC warning message is only informational, so there is no impact to the dataset.

6/9/22 - Problem: CHK-UNBALANCED-B (FATAL) TRC erroneously flags exceptions for forms that do not contain Unbalanced and/or incomplete data.

Workaround Option #1: Open the form, verify no fatal internal form check errors exist, re-save the form, rerun TRCs to verify the form no longer flags CHK-UNBALANCED-B. If the form

Workaround Option #2: Export the dataset from SACS Web. Reimport the dataset that was just exported, overwriting the original dataset (using the LeftNav Import, select Other Imp fatal internal form check errors exist, re-save the form, rerun TRCs to verify the form no longer flags CHK-UNBALANCED-B.

6/8/22 - Problem: SPECIAL-ED-GOAL TRC erroneously flags an exception for resources 3307 and 3309.

Fix: SPECIAL-ED-GOAL TRC was modified to exclude Early Intervening Services resources 3307 and 3309, effective 2021-22. For datasets flagging a SPECIAL-ED-GOAL TRC exception with clear the check for these resources.

6/7/22 - Problem: LEA users are unable to complete an official budget submission file. This issue is occurring because the system is erroneously requiring an explanation to be provide (TRC) CHK-RESOURCEOBJECTB. **Workaround:** Enter an explanation for the TRC. Follow these steps:

1. Go to TRC > Explanations. For Data Type select "Budget" and for Display select "Explanations Required" Select "Expand All".
2. Enter "n/a" in the explanation field. Scroll to the bottom of the screen and click the SAVE button.
3. Repeat steps 1 and 2 for the Data Type "Estimated Actuals".
4. Go to TRC > Technical Review and run for both data types.
5. Click the "Verify Official Status" button (upper left corner of screen, check mark icon) to confirm official status of submission.

6/3/22 - Problem: LEA users are unable to import data using the left navigation Import functionality, Delete ONLY option, and receive an "Unknown Error has Occurred" message. This for CEFB data elements in the existing data file. This will be fixed in a future system update but in the meantime there is a workaround available for users. **Workaround:** Find the "" va



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2022-23 Original Budget Review

Next Steps:

- Submit 2022-23 budget to VCOE for review by June 30, 2022
- Wait for final State allocations due in July 2022
- Revise budget in August based on actuals from the Governor



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Thank You



For the future of every student

LCFF Budget Overview for Parents

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

CDS Code: 56726520000000

School Year: 2022-23

LEA contact information:

Dr. Antonio Castro

Assistant Superintendent, Educational Services

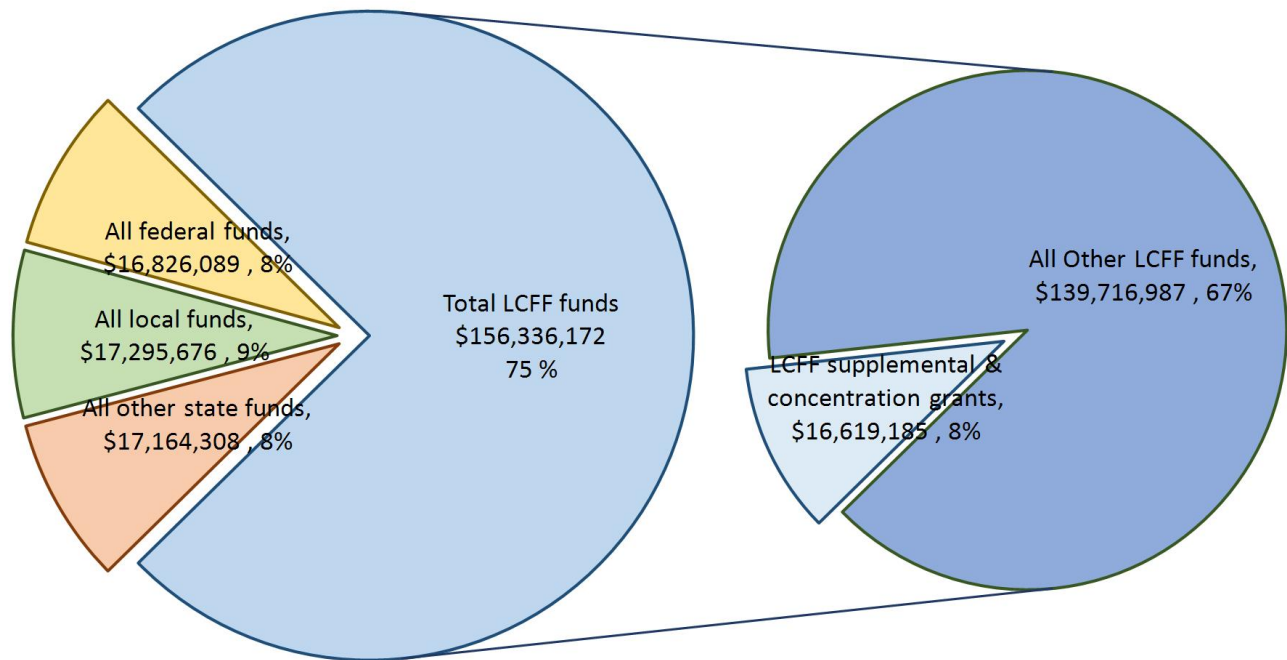
antonio.castro@venturausd.org

805.641.5000

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



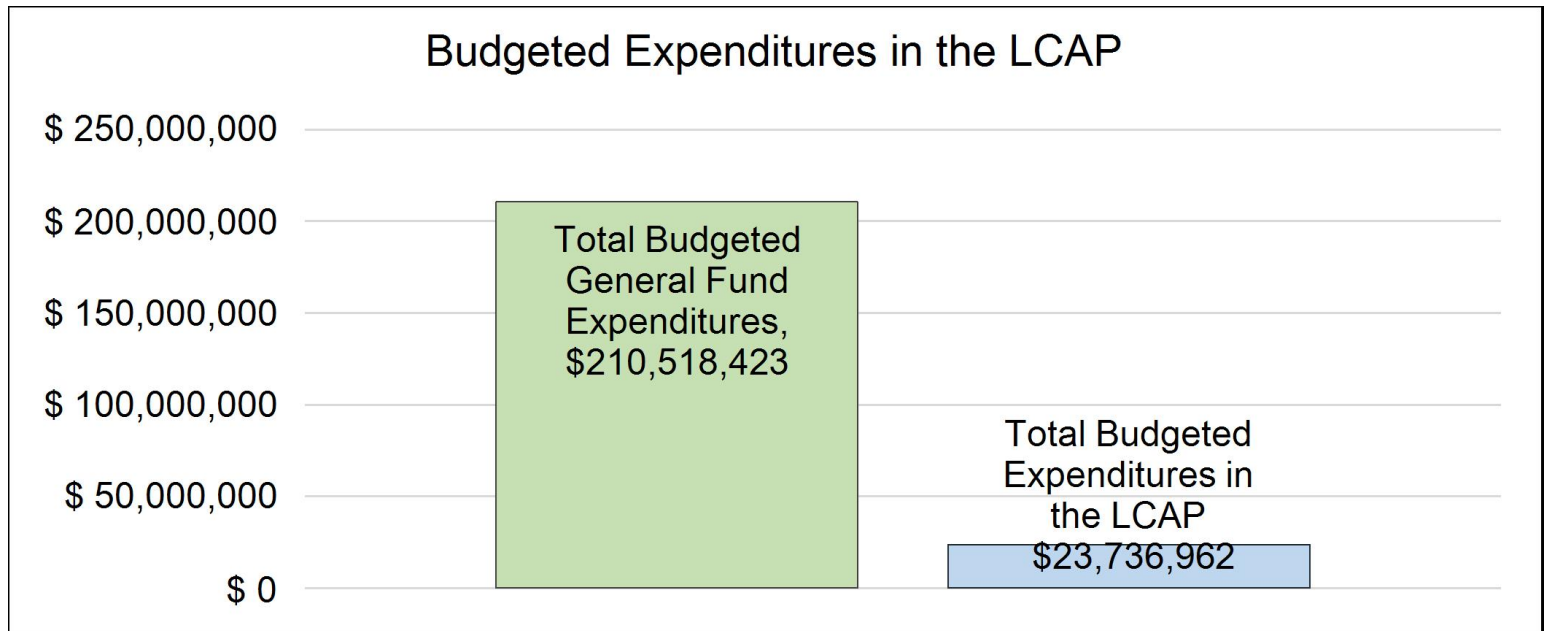
This chart shows the total general purpose revenue Ventura Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Ventura Unified School District is \$207,622,245, of which \$156,336,172 is Local Control Funding Formula (LCFF), \$17,164,308 is other

state funds, \$17,295,676 is local funds, and \$16,826,089 is federal funds. Of the \$156,336,172 in LCFF Funds, \$16,619,185 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 Ventura Unified School District plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Ventura Unified School District plans to spend \$210,518,423 for the 2022-23 school year. Of that amount, \$23,736,962 is tied to actions/services in the LCAP and \$186,781,461 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

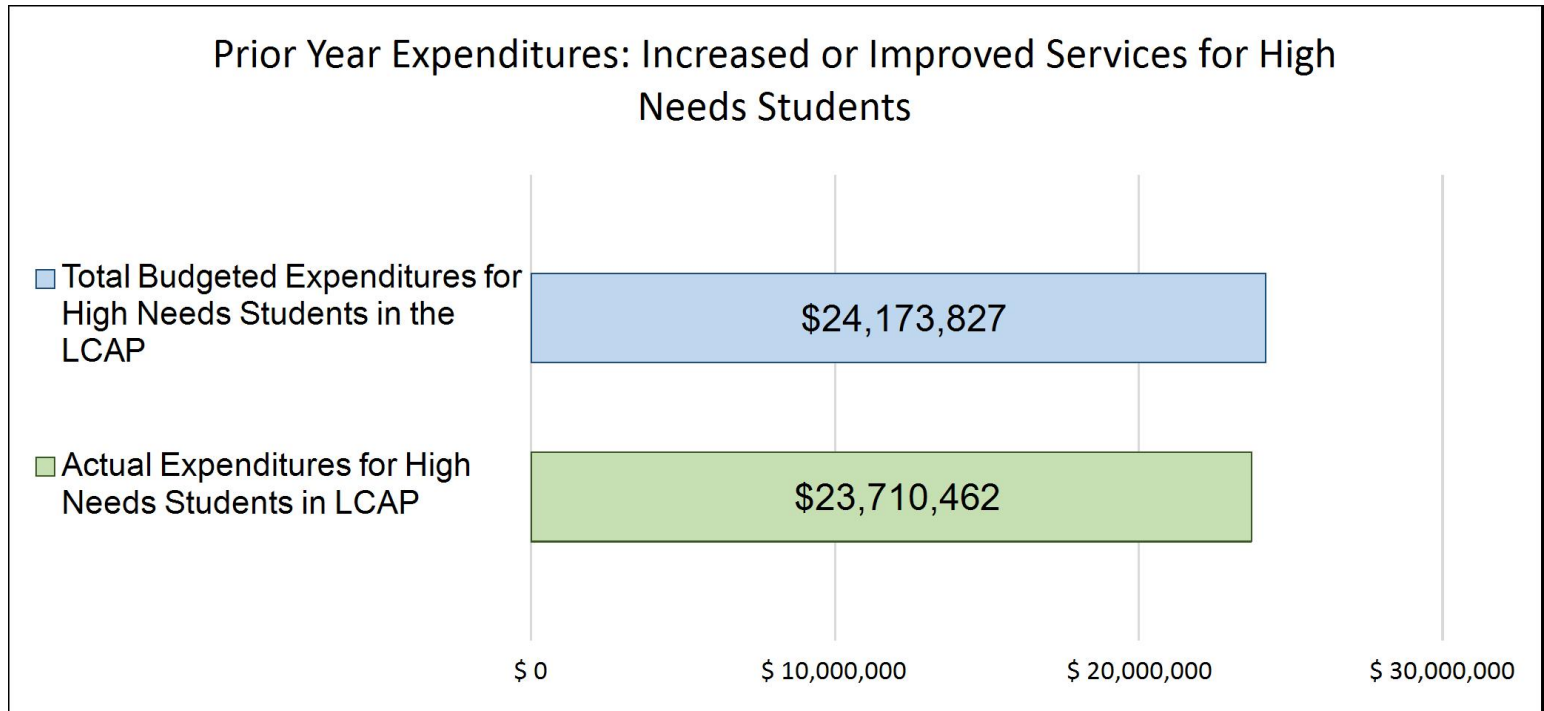
The General Fund expenditures which are not included in the LCAP include various general items such as teacher salaries, facilities maintenance costs, and other administrative functions not directly related to increased or improved services for high needs students.

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

In 2022-23, Ventura Unified School District is projecting it will receive \$16,619,185 based on the enrollment of foster youth, English learner, and low-income students. Ventura Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Ventura Unified School District plans to spend \$23,736,962 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: In 2021-22, Ventura Unified School District's LCAP budgeted \$24,173,827 for planned actions to increase or improve services for high needs students. Ventura Unified School District actually spent \$23,710,462 for actions to increase or improve services for high needs students in 2021-22.

The difference between the budgeted and actual expenditures of \$-463,365 had the following impact on Ventura Unified School District's ability to increase or improve services for high needs students:

The funding allocated in the 2021-22 LCAP which was not expended in the 2021-22 will support additional services for high needs students in the 2022-23 school year. This funded was carried forward due to various plans and services coming in under budget as well as some actions which will be implemented in the 2022-23 school year.

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
Ventura Unified School District	Dr. Antonio Castro Assistant Superintendent, Educational Services	antonio.castro@venturausd.org 805.641.5000

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).

Ventura Unified uses various methods and platforms to reach out and engage stakeholders and educational partners to provide for the additional funding (\$248,408) which was provided through the Budget Act of 2021. Engagement includes consistently active methods including various surveys to parents and families, community outreach through flyers distributed online as well as in-person during closure interactions such as meal distribution and device distribution, town-hall-style webinars including question and answer sessions, Board public comment input, community, and parent feedback through the District call center, parent engagement through various committees and District support groups, District community groups, District hotlines, District emails, Parent Square engagement, and other school site and staff engagement. Additional feedback has been obtained through staff meetings, teacher feedback, special education administration input, principal and site administration feedback, additional site-wide parent and family inquires, bargaining unit input, County and State Health information chains as well as State level outreach. Community partner engagement and feedback has been obtained through LCAP engagement meetings, community partner engagement, and feedback outreach including input from advocates or partners representing tribal communities and unduplicated populations including low-income families, English learners, Foster Youth, and unsheltered or homeless student advocates and community partners, as well as individuals or advocates for students with disabilities.

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.

Ventura Unified received additional concentration funds, part of the additional funds provided for in the Budget Act of 2021 and as updated through the State Local Control Funding Formula, of \$214,159 for fiscal year 2021-2022. This additional concentration funding is being

allocated to direct student counseling services based on feedback from community feedback, family surveys, board meetings and study sessions, and other stakeholder input. The additional needs of students related to mental health as well as reengaging students into school campuses due to the pandemic have increased the need for these services, particularly in high need communities. Additional funding was also allocated to direct services primary directed towards English Learner students through additional on-site direct counselling services.

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 Ventura Unified ESSER III expenditure plan was developed using the stakeholder feedback as noted in the engagement of the Budget Act of 2021 portion as well as separate public comment and Board feedback sessions. Each stakeholder has a different need and viewpoint and the District is balancing all of the needs throughout the District and the community that we provide services to meet the extraordinary need. During 2020-21, plans to address student needs and address the stakeholder input and community feedback were put into place and solidified through our Safe Return to In-Person Instruction and Expanded Learning Opportunities Grant plans. The ESSER III expenditure plan is a continuation of these two main plans which address both operational needs and learning supports necessary for the success of our students.

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.

Ventura Unified has adopted an ESSER III plan based on the previously discussed engagement methods and feedback to support student learning, engagement, and supporting student social and emotional needs as well as addressing student learning loss. The current ESSER III plan involves leveraging additional funding sources to continue the work of the Safe Return to In-Person Instruction and Expanded Learning Opportunities Grant plans. The ESSER III expenditure plan is a continuation of these two main plans which address both operational needs and learning supports necessary for the success of our students. The Safe Return to In-Person Instruction addresses safety concerns and operational needs to provide in-person learning and Expanded Learning Opportunities Grant plans directly provides supports to students through extended instructional time, accelerating progress to close learning gaps with learning supports, integrated student supports to address barriers to learning, community learning hubs providing technology access and other academic supports, supports for credit deficient students, additional academic services for students, and training for staff on strategies to engage students and families. Successes include initiatives such as additional instructional time through various expanded learning opportunities, intersession, and credit recovery programs are addressing learning loss and helping students reengage in their campus communities. Additional counseling supports and various student activities have helped the students and campus communities work through the challenges of the past few years of pandemic. Some

challenges that the District has experienced include staff shortages, pandemic surges, and supply chain issues which have sometimes delayed or shifted some programming.

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.

The funds received by Ventura Unified for the 2021-22 school year are aligned with the 2021-22 LCAP and Annual update as those plans were put into place during the height of the pandemic with the needs of students once they returned to our campus communities in mind. Additional 2021-22 funding amplifies the amount and duration of plans based on comprehensive needs assessments. Various supports such as increased staffing at school sites, increased counseling supports, additional supports for mental health as well as increased supports for English Learners as well as Homeless and Foster Youth have allowed the District to reach students. Additional funding through the ESSER III will allow the additional supports to extend over the next few years as students will continue to have increased needs and require additional learning supports. The Safe Return to In-Person Instruction plan is updated at each instance of guidance and regulation changes from State and Local government which helps the District be flexible and continue to keep schools open for students to learn in a safe and supportive environment.

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

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

Introduction

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

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

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

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

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

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

Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe

Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
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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.

As of 2021-22, Ventura Unified School District is currently the fourth largest district in Ventura County, and is located on the California coast 63 miles northwest of Los Angeles. VUSD serves approximately 15,500 students in kindergarten through twelfth grade. Like other districts in Ventura County, VUSD continues to experience declining enrollment. From preschool through adulthood, however, students receive a rigorous, standards-based curriculum from dedicated and highly qualified professionals. The district is comprised of early childhood programs, 14 traditional elementary schools, 3 K-8 schools, 4 middle schools, 3 comprehensive high schools, 1 independent study high school, 1 continuation high school, 1 independent study K-8 program, and a robust adult education program. The district maintains an outstanding reputation for providing students with a high quality education, broad academic programs, including Career Technical Education (CTE) pathways, and a rich array of co-curricular opportunities. The community takes great pride in honoring diversity, multiculturalism, and multilingualism.

Based on the 2020-21 California School Dashboard Student Population data, Hispanic students account for 54.9% of enrollment, White students 36.2%, and all other ethnicities combined 8.8%. 54.4% of students are identified as Socioeconomically Disadvantaged, 15.9% are identified as English Learners, 11.1% of the students are eligible for Special Education Services, 2.7% are identified as Homeless, and 0.5% of students are identified as Foster Youth.

Throughout the 2021-22 school year COVID conditions continued to shape the learning and working conditions facing our school communities. Student and staff absences impacted all schools throughout the school year, with some campuses experiencing these impacts to greater degrees. Consequently, retaining students and families through sustained outreach efforts and a variety of educational programs is a priority. VUSD remains committed to providing academically rigorous, supportive, and safe environments as the district prepares for a full and open return to in-person learning during the 2021-22 school year.

Reflections: Successes

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

In prior years Ventura Unified School District consistently equaled or outperformed County averages on CAASPP. In particular, the performance of VUSD RFEP (Reclassified Fluent English Proficient) students is notable. Although the CA School Dashboard indicators were again not updated for the 2021-22 school year, VUSD analyzed 2019-20 Dashboard data provided for all indicators and the Fall 2021 Dataquest data provided for the College and Career measures report, Graduation report, and Suspension rates report. VUSD reviewed longitudinal student performance data, local assessment data, including local assessment data, and LCAP survey data. All local indicators on the California Dashboard were met for the 2020-21 school year. District personnel engaged in local indicator self-reflection processes and the 2022 CA Dashboard will indicate "met" in the Fall 2021. With 2021-22 data pending, overall increases were noted in student ELPAC performance, reclassification rates, and the number of students eligible for the State Seal of Biliteracy. According to the 2019-20 CA School Dashboard, VUSD maintained green status on the ELA and Math indicators. The 2019-20 CA School Dashboard also indicated that due to low suspension rates, VUSD maintained green status. While it should be noted that 2019-20 data may be atypical, due to spring 2020 school closures, there are several data points that demonstrate improvement across several metrics. The overall suspension rate decreased, with a significant decrease occurring among low income students. During the 2021-22 school year included a significant expansion of supports to address acute and anticipated long-term impacts of Covid. Counselors were assigned to every elementary school, a general education behavior team supported early elementary students, families and school personnel to address more pronounced behavioral and SEL needs, SEL curriculum and lessons were embedded within classrooms districtwide, referrals and assistance with accessing mental health services were made available districtwide, a team of social workers was recruited to address students and families needed intensive supports, and additional paraprofessionals and health personnel were recruited to assist with supports to students and schools. Each of these support structures addressed issues of culture and climate and mitigated the degree of challenges our school communities faced this year. Once again, a summer school program will take place during June-July 2022 with a focus on credit recovery. CTE pathways continue to be monitored and refined in order to increase both the number of students in pathways as well as the number of completers.

Reflections: Identified Need

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

According to the 2019-20 CA School Dashboard, VUSD maintained orange status on the following indicators: College/Career, Chronic Absenteeism, and Graduation Rate. In addition, the following student groups were two or more performance levels below the 'all student' group performance. English Language Arts: EL, Homeless, and SWD. Mathematics: EL, Hispanic, Homeless, Low Income, and SWD. Suspension: Homeless.

The CA School Dashboard will be updated in Fall 2022 with 'status' only metrics. This means that no color designation will be applied to the state indicators but districts will once again have access to consistent baseline data for planning purposes. However, VUSD benefits from the use of real-time student information system (District Pulse) feature that displays metrics aligned with the CA School Dashboard. While still in

a beta phase, district office administrators and selected site personnel can monitor some dashboard metrics. The VUSD community can anticipate that Chronic absenteeism and will remain a significant issue to address during the 2022-23 school year. District office personnel are reviewing identified model SARB programs to align and refine school site and district practices. Social workers will be available to Title I schools to engage families demonstrating greater depth of need and challenges. District Pulse will be utilized to monitor real-time absenteeism rates and track students flagged as most in need of additional attention. Professional learning opportunities will be made available districtwide. Our current Pulse dashboard data also shows an increase in suspensions and expulsions. Elementary counselors have been retained and increased for the 2022-23 school year as has the general education behavior team. SEL lessons and curriculum will continue to be a focus as will the implementation of restorative practices. The 2020-21 graduation rate dropped slightly and the 2021-22 school year presented equally challenging in terms of offering ongoing and targeted credit recovery efforts. Summer school and cooperative efforts with VACE as well as mid-year access to credit recovery will mitigate some of the acute needs in this area. Most globally, the 2020-21 CAASPP data indicated that overall performance on ELA and Math was significantly impacted during the early phases of Covid. The 2021-22 CAASPP data should be more conclusive but it should be noted that mandated Covid quarantines, isolations and related absences could negatively impact participation rates. Overall, however, VUSD has not experienced the same degree of opt-outs as occurred during the 2020-21 school year. Early elementary literacy team, professional learning, high school math pathways, retention of TOSAs and counselors, utilization of growth data, EL monitors and improving reclassification rates, support for families, and improved attendance will all contribute to improved outcomes in these academic areas.

LCAP Highlights

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

Ventura Unified is experiencing significant challenges related to declining enrollment. Consequently, the district has engaged in an analysis of staffing ratios and funding allocations for all schools. Additional staffing and site allocations will be provided based on the number of unduplicated students (EL, Low Income, FY). Due to COVID-related challenges, VUSD also has and will continue to take support Title I campuses with significant carryover Title I funds. These one-time carryover Title I funds were utilized during the 2021-22 school year to fund a variety of additional personnel at Title I schools. VUSD will focus on utilizing multiple plans (i.e. LCAP, ESSER, Educator Effectiveness Block Grant) and other funding sources to ensure that additional supports for students, families, and staff can be extended over multiple school years. During 2021-22 the Expanded Learning Opportunity Grant was utilized in parallel with the LCAP to retain classified and certificated personnel across a variety of positions, recruit and retain a general education behavior team, expand student engagement and enrichment activities across secondary campuses, and ensure additional health supports to address Covid-related protocols.

Goal 1 will allocate additional staffing and budgets for the purpose of addressing long-term learning gaps evidenced by several student groups, while maintaining high quality instruction for all students.

Goal 2 will retain counseling staffing ratios for secondary schools while increasing access to counselors among elementary schools. Support services personnel and agency services will be expanded in order to build upon existing SEL training and coordination. Campus safety will also prioritized by increased site budgets for supervision.

Goal 3 will maintain resources for enhancing communication and family engagement. Parent engagement programs and expanded supports for parents with young children will be prioritized.

In developing the LCAP annually, the district measures its progress in meeting the specific requirements. LCFF priorities also include the review of Local Indicators measured through self-reflection. The 2022-2023 LCAP Goals include metrics that will show 'met' when the CA Dashboard opens to the public in the fall of 2022. "Met" indicates that the district completed a reflection for each state's priorities aligned to the local indicators. The CA Dashboard will indicate each reflection in its entirety on the public website. Failure to complete the reflection will result in a 'not met' on the dashboard. The district dashboard will show 'met' and will use the information to support the LCAP actions addressing the conditions of learning, pupil outcomes, and engagement. Local Indicators address the following state priorities- Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1), Implementation of State Academic Standards (LCFF Priority 2), Parent and Family Engagement (LCFF Priority 3), School Climate (LCFF Priority 6), and Access to a Broad Course of Study (LCFF Priority 7) For more information on Local Indicators <https://www.caschooldashboard.org/about/faq>. To view our district local indicators, please visit <https://www.caschooldashboard.org/>

Comprehensive Support and Improvement

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

Schools Identified

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

Lincoln Elementary and Pacific High School

Support for Identified Schools

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

Lincoln will utilize to address student academic achievement in ELA and Math. Staff will conduct additional academic assessments in the fall to determine academic strengths and areas for improvement. Additional personnel will be hired to support 4th and 5th grade to allow for more targeted and differentiated instructional practices. In addition, multiple paraprofessionals and a credentialed intervention teacher will be hired to provide targeted interventions in ELA and Math while increasing small group teaching opportunities in all classrooms. Training will be provided to staff in areas such as Professional Learning Communities, Literacy Instructional strategies, and PBIS strategies. These actions will build upon supports implemented during the 2021-2022 school year.

Building upon previous learning from self-assessment processes, Pacific High School will improve graduation rates by increasing targeted interventions based on student needs in attendance, academics/credit recovery, behavior and social-emotional learning. The PHS learning director, along with the special population counselor, will work with staff, students and families to implement targeted interventions through the SST process and progress monitor throughout the school year. The College and Career counselor will support all juniors and seniors with their high school academic and post- graduation planning; including career exploration, financial aid workshops, and job and college application processes. PHS will add additional credit recovery sections to the master schedule, and provide professional development for all staff in the areas of Multi-Tiered Systems of Support, Universal Design for Learning, Project-Based Learning, Career Readiness, and Trauma Informed Practices. Instructional supplies will be purchased for teachers to improve student learning and engagement in the classrooms. VUSD anticipates that PHS may no longer meet CSI eligibility criteria after the 2022-23 school year.

Monitoring and Evaluating Effectiveness

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

Both campuses will be supported in utilization of data teams and goal tracking will be assisted by district personnel. Evaluation of local performance data and credit recovery rates will constitute portions of progress monitoring. Designated site personnel will prioritize early identification of underperforming students and coordinate outreach to families. Professional learning opportunities for classified and certificated personnel will enhance responsiveness to student / family needs. Site personnel will ensure that data is current and accessible for site and district administrators to monitor student performance metrics.

Engaging Educational Partners

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

The process for stakeholder engagement included virtual and in-person opportunities for formal meetings, surveys, technology communications, and board meetings. Each offering included supports to gather input and solicit participation from all required stakeholder groups.

Nineteen regular board of education meetings and twenty-one special board meetings were held during the 2021-22 school year.

Ten LCAP Committee meetings (morning/evening) comprised of all stakeholders, including bargaining groups, were held during the 2021-22 school year. District and site committees (PAC, DELAC, SEDAC, AAPC) are represented on the LCAP committee and provide input into the LCAP process. District representative attended the superintendent's council held by the county office, SELPA consultation was a part of the agenda for each meeting. Mandated SELPA and Homeless Education (Low Income) consultation were met through training provided by the Ventura County Office of Education on April 19, 2022. Additionally, LCAP surveys included input from students, families, classified/certificated staff, and community members. Focus groups comprised of high needs students were held with students from secondary campuses during Spring 2022.

The district has engaged in ongoing outreach with all stakeholders. Due to ongoing Covid-related disruptions which included frequent shifts in health guidance from federal, state, and local health departments, and the impact of Covid-related absences, the district maintains Call Center staff to support family engagement in English and Spanish. The district continues to rely upon the use of ParentSquare to facilitate communication across many topics. District translators also assist Spanish-speaking and Arabic-speaking families navigate district communications. The district contracts with Mixteco Indigena Community Organizing Project (MICOP) to provide assistance to our Mixtec-speaking families, with an emphasis on supports for students Individual Education Programs (IEPs).

Public hearing was held on June 7, 2022. The superintendent ____ receive any questions requiring a response in writing. LCAP board adoption is scheduled for June 28, 2022.

A summary of the feedback provided by specific educational partners.

Based on the feedback from stakeholders, survey data, through the analysis of the LCAP during the 2021-22 school year, the following themes were noted: addressing lack of student motivation and its impact on academic performance and overall wellness, increased access to counseling / mental health services, safety, and professional learning opportunities.

Student, family, and staff surveys continue to indicate that mental health / counseling is needed. More specifically, respondents noted that they are aware that mental health supports are available but that knowing who these individuals are and being able to access the services is an area for attention. Stakeholders indicated that students now have reliable access to devices and and internet as a result of the district's

investment in 1:1 technology and wireless devices. Stakeholders identified multiple barriers to student achievement, including the need for more conflict resolution and college/career counseling, and continue to express a desire for increased access to professional learning opportunities. Families and staff again indicated a desire for more input into processes that influence their respective roles. Staff consistently identified the need to address access to counseling services, chronic absenteeism, as well as address achievement gaps, including those based on access. Community stakeholders request that their input be valued and, as previously stated, that students have access to conflict resolution strategies.

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

The first year of the three year plan aligns three broad goals to student achievement while decreasing performance gaps, providing safe and secure environments for staff and students, and increasing parent and community involvement. To build clarity and alignment of all state and federal plans, the LCAP will serve as a central strategic planning element to connect stakeholder feedback with actions and metrics to monitor the effectiveness of VUSD's efforts to support students and families. Retention of secondary counseling services & expansion of elementary access to counseling have been prioritized. Social workers will be retained and funded through Title I funds. Professional learning for families and staff will be provided through the LCAP, Title II, and Educator Effectiveness Block Grant. Increased or maintained staffing for learning recovery to improve access to targeted support teachers / intervention and master schedule flexibility, including support for CTE access, will be provided through the LCAP and A-G Improvement Grant. Increased or maintained site allocations for improved supervision and safety will be provided through the LCAP, whereas additional staff to support positive student behavior will now be supported across LCAP, Title I, and Educator Effectiveness Block Grant. Additional EL monitors will be retained through the LCAP for students and families. Given that the severity of students' socioemotional and academic needs as a result of COVID will be continually assessed over the following years, VUSD will be steadfast in supporting the most effective interventions through a variety of funding sources.

Goals and Actions

Goal

Goal #	Description
1	Increase student achievement for all students while decreasing performance gaps.

An explanation of why the LEA has developed this goal.

This is a broad goal designed to address the discrepancy of performance between student groups. It is intended to improve outcomes for all student groups while providing the necessary supports for high needs students, based on California School Dashboard and local data.

State Priorities:

- 1: Basic Services
- 2: Implementation of State Standards
- 4: Student Achievement
- 5: Student Engagement
- 7: Course Access
- 8: Student Outcomes

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP ELA	2018-19 Results All: +8 DFS EL: -50.8 DFS LI: -23.5 DFS FY: -51.7 DFS SWD: -99.4 DFS 2020-21 results pending	2020-21 Results All: 49% met/exceeded EL: 11.66% LI: 32.10% FY: subgroup too small to report SWD: 11.18%			All: +18 DFS EL: -40 DFS LI: -13 DFS FY: -41 DFS SWD: -89 DFS
CAASPP Math	2018-19 Results All: -23 DFS	2020-21 Results			All: -10 DFS EL: -63 DFS

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	EL: -78.7 DFS LI: -57.4 DFS FY: -93.2 DFS SWD: -135.7 DFS 2020-21 results pending	All: 49% met/exceeded EL: 9.4% LI: 19.13% FY: subgroup too small to report SWD: 7.24%			LI: -43 DFS FY: -80 DFS SWD: -120 DFS
CA Science Test	2018-19 Results 38.72% Met or Exceeded Standard	2020-21 Results 30.74% Met or Exceeded Standard			42% Met or Exceeded Standard
Graduation Rate	All Students: 90.3% 2019-20 DataQuest	All Students: 89.3% 2020-21 DataQuest			All Students: 92%
English Language Progress Indicator (ELPI)	50.6% Making Progress Towards English Language Proficiency Dashboard Fall 2019	Data not available			55% Making Progress Towards English Language Proficiency
ELPAC	16% proficient CAASPP Data 2019	19% proficient CAASPP Data 2021			20% proficient
Career Technical Education (CTE) pathway completion rate	All Students: 27% 2019-20 local data	All Students: 14% 2020-21 local SIS data			All Students: 33%
College and Career Indicator	Percent Prepared: All Students: 51.9% EL: 17.4% LI: 40.8% FY: 18.8% SWD: 11.2%	Data not available			Percent Prepared: All Students: 55% EL: 21% LI: 45% FY: 22% SWD: 16%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Dashboard Fall 2020				
AP Passing Rate	All Students: 68% 2019-20 Data local data	All Students: 57% 2020-21 Data local data			All Students: 75%
A-G Completion Rate	All Students: 49.6% 2019-20 DataQuest	All students 43.4% 2020-21 DataQuest			All Students: 55%
Percent of Students receiving State Seal of Biliteracy	17.7% 2019-20 DataQuest	19.1% 2020-21 DataQuest			25%
Reclassification Rate	6.6% 2019-20 DataQuest	7.6% 2019-20 DataQuest			12%
Percent of students demonstrating college preparedness via EAP - ELA	31.29% of students 2018-19 CAASPP data	37.74% of students 2020-21 CAASPP data			34%
Percent of students demonstrating college preparedness via EAP - Math	18.06% of students 2018-19 CAASPP data	15.26% of students 2020-21 CAASPP data			21%
Elementary District Assessment - ELA Percent met or exceeded standard	2019-20 T1 data (2019-20 T2 not administered) K - 82% 1 - 52% 2 - 56% 3 - 17% 4 - 37% 5 - 29%	2021-22 T2 data K - 71% 1 - 53% 2 - 69% 3 - 62% 4 - 65% 5 - 65%			Increase

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Elementary District Assessment - Math Percent met or exceeded standard	2019-20 T1 data (2019-20 T2 not administered) K - 79% 1 - 74% 2 - 70% 3 - 56% 4 - 51% 5 - 56%	2021-22 T2 data K - 79% 1 - 74% 2 - 59% 3 - 48% 4 - 60% 5 - 56%			Increase
Middle School District Assessment: ELA	2019-20 Q2 data (Met/Exceeded) 6 Reading - 35.1% 6 Writing - 64.1% 7 Reading - 17.4% 7 Writing - 60.5% 8 Reading - 35.6% 8 Writing - 53.4%	2021-22 Q2 data (Met/Exceeded) 6 Reading – 27.4% 6 Writing – 66.1% 7 Reading – 40.6% 7 Writing – 63.2% 8 Reading – 31.9% 8 Writing – 62.8%			Increase
Middle School District Assessment: Math	2019-20 Q2 data (Met/Adv.) 6 - 30.5% 6H/CPM - 33.9% 6SpEd - 0% 7H/CPM - 30% 7SpEd - 0% 8H/CPM - 50.3% 8SpEd - 0%	2021-22 Q2 data (Met/Adv.) 6H/CPM – 32.5% 6SpEd – 7.4% 7H/CPM - 30% 7SpEd – 3.1% 8H/CPM – 45.7% 8SpEd – 6.7%			Increase
High School District Assessment: ELA	2019-20 Q2 data (Met/Exceeded)	2021-22 Q2 data (Met/Exceeded) 9 Reading – 8.5%			Increase

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	9 Reading/Writing - 37.8% 10 Reading/Writing - 44.3% 11 Reading/Writing - 46.1% 12 N/A	9 Writing – 68.3% 10 Reading – 12.4% 10 Writing – 68.6% 11 Reading – 31.1% 11 Writing – 66.6% 12 N/A			
High School District Assessment: Math	2019-20 Q2 data (Met/Adv.) Math 1 Readiness - 18.3% Math 1 - 28.7% Math 1H - 80.6% Math 2 - 11.4% Math 2H - 60.3% Math 3 - 26% Math 3H - 71.3%	2021-22 Q2 data (Met/Adv.) Math 1 Readiness – 43.2% Math 1 – 27.8% Math 1H - 80.1% Math 2 – 23.1% Math 2H – 74.7% Math 3 – 19.7% Math 3H – 83.8%			Increase
Fully Credentialed & Appropriately Assigned Teachers	Standard met on the CA School Dashboard 100%	Standard met on the CA School Dashboard 98% 2020-21 local data			Standard met on the CA School Dashboard Maintain
HS Dropout Rate MS Dropout Rate	HS 5.2% MS <1% 2019-20 DataQuest & CALPADS	HS 7% MS <1% 2020-21 CALPADS			HS 4% MS 0%
Implementation of CA State Standards, including how ELs access CCSS and ELD Standards	Standard met on the CA School Dashboard Implemented Standards	Standard met on the CA School Dashboard			Standard met on the CA School Dashboard Maintain

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Standards-aligned instructional materials for every student	Standard met on the CA School Dashboard Standards Aligned	Standard met on the CA School Dashboard			Standard met on the CA School Dashboard Maintain
Students have access to and are enrolled in a broad course of study	Standard met on the CA School Dashboard Student schedules indicate access	Standard met on the CA School Dashboard			Standard met on the CA School Dashboard Maintain

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Site-based instructional supports	Maintain and recruit additional instructional site-based teachers to address ELA/Math learning and performance gaps, and increase access to CTE and elective courses of EL, LI, FY and SWD.	\$3,623,237.00	Yes
1.2	District-based instructional supports	Maintain and recruit additional instructional district-based TOSAs to address ELA/Math learning and performance gaps of EL, LI, FY and SWD.	\$1,664,238.00	Yes
1.3	Site-based allocations	Provide site-based resources to support before/after school interventions and additional learning opportunities, including standards-based instructional materials and Saturday School.	\$2,567,113.00	Yes
1.4	Professional Learning	Provide two days of pre-service professional learning for certificated staff.	\$922,185.00	Yes

Action #	Title	Description	Total Funds	Contributing
1.5	Next Generation Science Standards (NGSS)	Adopt elementary NGSS curriculum.		No
1.6	Curriculum & staffing supports for English Learners	Supplemental standards-based materials, site-based and district-based personnel to support and monitor the academic progress of English Learners, and enhance communication with families of ELs.	\$876,997.00	Yes
1.7	Support for college/career readiness through a broad course of study	Support access to AVID, concurrent enrollment through VACE and El Camino for parallel college/career course of study, CTE, and application/assessment fees for low-income students.	\$519,886.00	Yes
1.8	Digital instructional access & progress monitoring	Districtwide implementation of instructional software licenses to expand and maintain access for acceleration, differentiation, credit recovery, asynchronous learning, diagnostic assessments, and progress monitoring of EL, LI, FY, SWD and GATE. Resources will extend and expand learning opportunities, including summer.	\$852,880.00	Yes
1.9	Title I Waiver	Pending the approval of a Title I waiver, the district will administer a centralized plan to support Title I schools through use of 2020-21 carryover funds.	\$1,800,000.00	No
1.10	Additional curriculum materials and access to technology	Provide additional resources to school sites such as materials/supplies and technology utilizing restricted lottery funds.	\$1,071,910.00	No
1.11	Arts & Music: broad access	Maintain access to visual and performing arts opportunities via parcel tax funds.	\$760,374.00	No
1.12	History-Social Science Standards	Adopt and implement elementary History-Social Science curriculum	\$1,052,746.00	No

Action #	Title	Description	Total Funds	Contributing
1.13	Literacy Teams	Recruit and retain classified and certificated personnel, and provide ongoing professional development to improve early elementary literacy outcomes with an emphasis on EL, LI, FY, and SWD.	\$220,582.00	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.

In the previous year, 2021-22, additional instructional supports were added to the planned Goal 1.2, to provide additional literacy supports. These actions will translate into Goal 1.13 in the 2022-23 LCAP in order to call attention to the action and the progress made specifically for literacy in the District.

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.

Additional costs related to technology supports in Goal 1.8 and the cost of the renewals represented an increase in costs between the budgeted expenditures and the estimated actuals. In Goal 1.6 and 1.7 the final cost of the certificated staff who are performing the work to support English learners and supporting college and career readiness programs were lower than previously estimated. Site based allocations to support site-based services are also estimated to be lower than budgeted based on site need and spending.

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

Overall actions were effectively implemented across Goal 1. The 2021-22 school year presented several challenges specific to implementing actions where recruitment of personnel for new positions was necessary. Both site and central office recruitments were negatively impacted by the challenges associated with filling classified and certificated support positions. Site and district administrators engaged in year-long recruitment efforts to fulfill the intended benefits of these actions. Where allocations were underutilized, in most instances the rationale aligns the conditions previously stated.

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.

Action 1.2, providing additional instructional supports, will be broken out into 1.2, additional supports, as well as 1.13 in 2022-23 in order to highlight and support the specific work of early literacy and in response to Board strategic priorities.

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

Goals and Actions

Goal

Goal #	Description
2	Provide a safe and secure environment for all staff and students.

An explanation of why the LEA has developed this goal.

This is a broad goal intended to provide safe and welcoming schools. Enhancing culture and climate with socioemotional supports for all students, with an emphasis on those with more intensive needs, will improve overall well-being, reduce chronic absenteeism, and decrease suspension rates.

State Priorities:

1: Basic Services

5: Student Engagement

6: School Climate

8: Student Outcomes

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism	All Students: 7% EL: 7.4% LI: 10.2% SWD: 14% FY: subgroup too small to report Dashboard Fall 2019	All Students: 14.2% EL: 23% LI: 20.9% SWD: 24.4% FY: 29.9% 2020-21 DataQuest			All Students: 5% EL: 6% LI: 8% SWD: 11% FY: subgroup too small to report
Attendance Rates	95.77% 2019-20 Local SIS data	95% 2020-21 Local SIS data			97%
Suspension Rate*	1.7%	0.2%			1.5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	2019-20 DataQuest	2020-21 DataQuest			
Expulsion Rate	0.06% 2019-20 DataQuest	0.0% (1 expulsion) 2020-21 DataQuest			0%
School Facilities are maintained and in good repair	Standard met on the CA School Dashboard on Local Indicator Reflection Good Repair 2019-2020 Rating 'Good Repair' on FIT	Standard met on the CA School Dashboard on Local Indicator Reflection Good Repair 2020-2021 Rating 'Good Repair' on FIT			Standard met on the CA School Dashboard Maintain 'Good Repair' on FIT
Parental participation in programs for English Learners, Low-Income, and Foster Youth students	Standard met on the CA School Dashboard Maintain	Standard met on the CA School Dashboard Maintain			Standard met on the CA School Dashboard Maintain
CA Healthy Kids Survey (CHKS) Data	2943 Student Participants (1066 - 7th, 969 - 9th, 908 - 11th) in 2020 CHKS Survey. Students reporting high levels of School Connectedness 7th - 50% 9th - 48% 11th - 46% Students reporting high levels of Caring	2022 CHKS results pending			Students reporting high levels of School Connectedness 7th - 51% 9th - 49% 11th - 47% Students reporting high levels of Caring Relationships with Adults in School 7th - 37% 9th - 34% 11th - 39%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Relationships with Adults in School 7th - 36% 9th - 33% 11th - 38% Students reporting high levels of High Expectations from Adults at School 7th - 50% 9th - 44% 11th - 44%				Students reporting high levels of High Expectations from Adults at School 7th - 51% 9th - 45% 11th - 45% 2022 CHKS Data
District Student Survey	Standard met on the CA School Dashboard Created baseline data in 21-22 with new survey results	Standard met on the CA School Dashboard Baseline data pending			Pending baseline data

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Elementary access to counseling services	Increase access to counseling services at K-8 schools to address socioemotional needs of EL, LI, FY, SWD, and GATE.	\$1,995,015.00	Yes
2.2	SAP Counselors and coordinated supports	Maintain SAP Counselors, district support services, and partner agency personnel to coordinate comprehensive supports for students & families (i.e. restorative justice, attendance, training, family liaison).	\$1,703,143.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Foster/Homeless Youth Liaison	Provide supports to foster & homeless youth, schools and families to improve connectedness and alignments of services.	\$83,611.00	Yes
2.4	Training and Resources	Provide curriculum, professional development, and software to student support staff to decrease chronic absenteeism and suspensions.	\$373,310.00	Yes
2.5	Access to supplemental meals	Provide free meals to low-income students.		Yes
2.6	Transportation	Home-to-school, before/after school programs, supplemental activities and learning opportunities for EL, LI, FY	\$307,986.00	Yes
2.7	Campus safety	Increase site allocations for campus safety to reduce bullying and suspensions, increase attendance, improve culture and climate, and enhance school connectedness.	\$2,068,189.00	Yes
2.8	SEL Supports for students, staff and families	Provide professional speakers, curriculum, and materials to support restorative peer panels. Provide agency partnerships to support staff and family access to mental health services.	\$219,261.00	Yes
2.9	Health services personnel	Provide supplemental, coordinated nursing services and supports.	\$730,439.00	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.

Goal 2.01, Access to Counseling, was originally designed to support additional elementary counselors but the District has found the strong need for these support services for students over the past year. This goal was expanded to increase access to counseling for elementary

students as a whole. In Goal 2.05, Access to Supplemental Meals, the actual implementation was directed by the State and all students were provided two free meals per school day.

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.

Increases to the estimated actuals for Goal 2.2, SAP counselors and coordinated supports reflect the additional need of student support services staffing while Goal 2.4 decreased slightly from projected expenditures due to the final estimated costs for training being lower than anticipated. The budgeted expenditures for Goal 2.5, Access to Supplemental Meals, was reduced based on the actual costs of the meal programs and the free meal program for all students. Increased costs in Goal 2.7, Campus Safety, as well as additional Health services supports in Goal 2.09 are estimated as well as decreased costs for transportation support services in Goal 2.6 as well as the final cost of the SEL supports in Goal 2.8.

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

Overall actions were effectively implemented across Goal 2. The 2021-22 school year presented several challenges specific to implementing actions where recruitment of temporary personnel, in particular substitutes and limited-term assignments, was necessary to ensure that classified and certificated personnel could participate in one-time and/or ongoing professional learning opportunities. Both site and central office efforts were negatively impacted by the challenges associated with finding position coverage. Site and district administrators frequently provided coverage for Covid-related absences. Where professional learning allocations were underutilized, in most instances the rationale aligns the conditions previously stated as well as the Board's consent to strategically spend one-time funding.

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.

Additional planning in Goal 2.1, Access to Counseling, will include expanded services in the 2022-23 LCAP, while the Goal 2.5, Access to Supplemental Meals, is anticipated to continue to receive State funding to cover the cost of ensuring that all students receive two free meals per school day.

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

Goals and Actions

Goal

Goal #	Description
3	Increase parent and community involvement.

An explanation of why the LEA has developed this goal.

This goal is intended to maintain and build upon family engagement. It is a priority to involve all stakeholders in improving the educational outcomes for all students. Maintaining effective communication between families and schools will reinforce a culture of collaboration and accessibility.

State Priorities:

3: Parent Involvement

6: School Climate

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
LCAP Parent Survey	915 responses (861 English / 50 Spanish) 2021 LCAP survey data	1312 responses (1140 English / 172 Spanish) 2022 LCAP survey data			1100 responses (900 English / 200 Spanish)
LCAP Community Survey	51 responses (40 English / 11 Spanish) 2021 LCAP survey data	614 responses (578 English / 36 Spanish) 2022 LCAP survey data			300 responses (250 English / 50 Spanish)
LCAP Staff Survey	115 classified responses 314 certificated responses	212 classified responses 261 certificated responses			225 classified responses 425 certificated responses

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	2021 LCAP survey data	2022 LCAP survey data			
LCAP Student Survey	636 responses (616 English / 20 Spanish) 2021 LCAP survey data	1587 responses (1564 English / 23 Spanish) 2022 LCAP survey data			900 responses (800 English / 100 Spanish)

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Community communication and engagement	Engage community stakeholders through effective community communications and district committees. Continue to promote timely and ongoing communications through dedicated district personnel (Communications Coordinator). Maintain and enhance participation among site and district committees and build upon existing parent events.	\$173,257.00	Yes
3.2	Family education and engagement	Maintain and expand upon existing family engagement through PIQE, Latino Family Literacy Project, and through ongoing access to learning opportunities through platforms like Canvas.	\$63,966.00	Yes
3.3	Child care for parent participation	Provide access to child care to increase and improve family engagement to district events and site/district committee participation	\$36,150.00	Yes
3.4	African American Community Engagement	Provide liaison to articulate with AAPC and district personnel to improve African American family engagement	\$17,340.00	No

Action #	Title	Description	Total Funds	Contributing
3.5	Family Services Center	Maintain personnel support for Family Services Center at Sheridan Way	\$33,146.00	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.

Goal 3.2, Family Literacy, was unable to be implemented in the 2021-22 year due to timing and large gathering requirements at the time. Goal 3.3 was also affected by the inability to convene large gatherings and indoor events over the 2021-22 school year.

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.

Goal 3.2 and 3.3 were both affected by limitations on large gatherings and indoor events so both of these actuals estimated actuals are either zero or significantly lower than anticipated.

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

Communication was a distinct strength during the 2021-22 school year, as were ongoing family engagement efforts such as Mucho mas que Miercoles and the Family Services Center. The new action providing targeted support for African American family engagement and African American achievement was also fully implemented.

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.

N/A

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$16,619,185	\$168,443

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
11.89%	0.00%	\$0.00	11.89%

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.

Goal 1 allocates additional staffing and budgets for the purpose of addressing long-term learning gaps evidenced by several student groups, while maintaining high quality instruction for all students. Action 1.1 will provide additional staffing and flexibility within master schedules. Elementary schools can utilize this flexibility to enhance access to intervention teachers or to allow for smaller learning environments for targeted, high-needs students. Secondary campuses will be able to utilize flexibility in master schedules to retain electives, remediation, and access to CTE pathways. Action 1.2 will retain current TOSA staffing with an emphasis on inclusive practices and Students with Disabilities, and improve district design of inclusive learning environments, in particular co-teaching pilot programs will be deployed. Action 1.3. will provide targeted interventions for unduplicated students identified as off-track for reclassification, grade-level standards, and/or graduation, and will maintain funding for additional library hours to extend access to unduplicated students/families. Action 1.4 will provide targeted professional learning. Action 1.6 maintains dedicated staffing and resources for English Learners while adding positions to monitor the progress of English Learners across multiple campuses. Action 1.7 maintains flexible access to college/career pathways through middle school and high school. Action 1.8 maintains learning platforms (i.e. Canvas, SeeSaw, MobyMax, Ellevation, MAP, etc.) for elementary and secondary students, as well as staff and families. These diagnostic software were added to enhance screening, ongoing ELA/math assessments, and monitoring of English Learner performance and reclassification, and universal GATE student screening / monitoring. Action 1.13 addresses recruitment and retention of dedicated personnel to focus on early elementary literacy, including for Students with Disabilities.

Goal 2 will retain counseling staffing ratios for secondary schools while increasing access to counselors among elementary schools. Support services personnel and agency services will be expanded in order to build upon existing SEL training and coordination. Campus safety remains prioritized by maintaining site budgets for supervision. Action 2.1 will add counselors to serve elementary schools to address the socioemotional and mental health needs of all students, in particular for unduplicated students. Action 2.2 maintains existing SAP counselors and Student Support Services personnel and existing partner agency SRO contract. Supports focus on unduplicated student access to SEL environments and coordinate with current site and district personnel. In future years, the counselor on special assignment (COSA), SAP family liaison, and district administrator will be supported. Action 2.3 dedicates a foster/homeless liaison to monitor and facilitate services for foster/homeless youth. Action 2.6 ensures home-to-school transportation and supports access to extended learning opportunities and extracurricular events for unduplicated students. Action 2.7 maintains funding to school sites based on unduplicated student counts in order to promote safe school environments and improve student access to trusted adults on campus. Action 2.8 builds upon district capacity for improved access to mental health services, SEL curriculum, classroom management, trauma informed practices, restorative justice, enhances SEL Communities of Practice, supports adult SEL / equity learning and outcomes, and structures staff/family access to mental health case management. Action 2.9 ensures access to health / nursing services above county averages.

Goal 3 maintains resources for enhancing communication and family engagement. Parent engagement programs and expanded supports for parents with young children will be prioritized. Action 3.1 maintains support for district committees while partially funding the communications director, to enhance communications to families of unduplicated students. Action 3.2 maintains and expands upon existing parent engagement programs designed to support family access school structures and to support the outcomes of unduplicated students. Action 3.3 supports family access to participate in district committees and events by reducing the barriers associated with child care. Action 3.5 maintains Family Services Center personnel to provide coordinated supports to families of unduplicated students.

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

Ventura Unified School District will increase or improve services for unduplicated students (English Learners, Low-Income, and Foster Youth) by implementing targeted resource allocations and actions designed to improve course access and educational outcomes. As a district with 56.3% unduplicated students, VUSD implements districtwide actions principally directed to benefit these unduplicated student groups. As a 1:1 district, VUSD was positioned to utilize Canvas as one principal tool to address the needs of students placed on Covid quarantine or isolation. This online platform extends learning opportunities for students, while also using those same platforms to enhance learning opportunities for classified/certificated staff, and district families. During the 2022-23 school year, additional attention will be given to further engaging VUSD families in professional learning aligned with areas of identified need and high interest. Supporting all stakeholders in ongoing learning and development will support improved outcomes for all students, and for unduplicated students in particular. Unduplicated

students will benefit from increased or improved services designed to provide targeted supports from school and district personnel, and coordinated agency supports.

LCAP supports for English Learners, Low-Income, and Foster Youth are the most effective use of funds to meet the established needs of these student groups and will be implemented in a manner principally directed to benefit these high needs students. Unduplicated students require additional academic, socioemotional, and extended learning opportunities to ameliorate the effects of language acquisition, poverty, and/or challenging life conditions. These targeted efforts will improve student performance on local/state assessments, course access and passing rates, improve graduation rates, as well as improve college/career access, including access to CTE pathways. Additional site and district personnel will coordinate supports designed to utilize assessment and student performance data to inform professional learning needs and instructional approaches. Site/district personnel will engage in data team discussions to inform MTSS tiered supports ranging from universal design for learning (UDL) and accessible curriculum and SEL lessons in the classroom, to targeted intervention supports, and/or access to extended learning opportunities, including CTE. Unduplicated students will benefit from decreased staffing ratios in elementary, secondary counseling ratios lower than county averages, targeted supports from SAP counselors, and ASCA aligned lessons in classrooms. Access to restorative justice, trauma informed practices, equitable behavior management techniques, alternatives to discipline, and dedicated liaison supports for families will improve attendance rates and reduce suspension/expulsion rates. Communication with families will enhance unduplicated students' access to a broad course of study and improve culture and climate, as measured by CHKS and LCAP surveys. As families partner with school / district personnel to access additional academic and socioemotional supports, students and families will report stronger connections to school. These coordinated supports will ensure increased or improved outcomes that meet or exceed the designated percent (11.89%) to address the needs of VUSD unduplicated students.

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.

The additional concentration grant add-on funding will be targeted to increasing access to counseling services for students under Goal 2.01.

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	68.52	67.43
Staff-to-student ratio of certificated staff providing direct services to students	18.01	14.42

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$16,908,587.00	\$4,071,134.00	\$760,374.00	\$1,996,866.00	\$23,736,961.00	\$14,648,235.00	\$9,088,726.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Site-based instructional supports	English Learners Foster Youth Low Income	\$3,623,237.00				\$3,623,237.00
1	1.2	District-based instructional supports	English Learners Foster Youth Low Income	\$1,600,938.00			\$63,300.00	\$1,664,238.00
1	1.3	Site-based allocations	English Learners Foster Youth Low Income	\$1,199,331.00	\$1,367,782.00			\$2,567,113.00
1	1.4	Professional Learning	English Learners Foster Youth Low Income	\$922,185.00				\$922,185.00
1	1.5	Next Generation Science Standards (NGSS)	All					
1	1.6	Curriculum & staffing supports for English Learners	English Learners	\$783,899.00			\$93,098.00	\$876,997.00
1	1.7	Support for college/career readiness through a broad course of study	English Learners Foster Youth Low Income	\$519,886.00				\$519,886.00
1	1.8	Digital instructional access & progress monitoring	English Learners Foster Youth Low Income	\$852,880.00				\$852,880.00
1	1.9	Title I Waiver	Title I				\$1,800,000.00	\$1,800,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.10	Additional curriculum materials and access to technology	All		\$1,071,910.00			\$1,071,910.00
1	1.11	Arts & Music: broad access	All			\$760,374.00		\$760,374.00
1	1.12	History-Social Science Standards	All		\$1,052,746.00			\$1,052,746.00
1	1.13	Literacy Teams	English Learners Foster Youth Low Income	\$220,582.00				\$220,582.00
2	2.1	Elementary access to counseling services	English Learners Foster Youth Low Income	\$1,995,015.00				\$1,995,015.00
2	2.2	SAP Counselors and coordinated supports	English Learners Foster Youth Low Income	\$1,308,227.00	\$394,916.00			\$1,703,143.00
2	2.3	Foster/Homeless Youth Liaison	Foster Youth	\$43,143.00			\$40,468.00	\$83,611.00
2	2.4	Training and Resources	English Learners Foster Youth Low Income	\$373,310.00				\$373,310.00
2	2.5	Access to supplemental meals	Low Income					
2	2.6	Transportation	English Learners Foster Youth Low Income	\$307,986.00				\$307,986.00
2	2.7	Campus safety	English Learners Foster Youth Low Income	\$2,068,189.00				\$2,068,189.00
2	2.8	SEL Supports for students, staff and families	English Learners Foster Youth Low Income	\$219,261.00				\$219,261.00
2	2.9	Health services personnel	English Learners Foster Youth Low Income	\$646,140.00	\$84,299.00			\$730,439.00
3	3.1	Community communication and engagement	English Learners Foster Youth Low Income	\$91,116.00	\$82,141.00			\$173,257.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.2	Family education and engagement	English Learners Foster Youth Low Income	\$63,966.00				\$63,966.00
3	3.3	Child care for parent participation	English Learners Foster Youth Low Income	\$36,150.00				\$36,150.00
3	3.4	African American Community Engagement	All		\$17,340.00			\$17,340.00
3	3.5	Family Services Center	English Learners Foster Youth Low Income	\$33,146.00				\$33,146.00

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
\$139,716,987	\$16,619,185	11.89%	0.00%	11.89%	\$16,908,587.00	12.12%	24.22 %	Total:	\$16,908,587.00
								LEA-wide Total:	\$16,875,441.00
								Limited Total:	\$33,146.00
								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	1.1	Site-based instructional supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$3,623,237.00	2.59
1	1.2	District-based instructional supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,600,938.00	1.15
1	1.3	Site-based allocations	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,199,331.00	0.86
1	1.4	Professional Learning	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$922,185.00	0.66
1	1.6	Curriculum & staffing supports for English Learners	Yes	LEA-wide	English Learners	All Schools	\$783,899.00	0.56
1	1.7	Support for college/career readiness through a broad course of study	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$519,886.00	0.37

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	1.8	Digital instructional access & progress monitoring	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$852,880.00	0.61
1	1.13	Literacy Teams	Yes	LEA-wide	English Learners Foster Youth Low Income	PreK - 5	\$220,582.00	0.16
2	2.1	Elementary access to counseling services	Yes	LEA-wide	English Learners Foster Youth Low Income	TK-8	\$1,995,015.00	1.43
2	2.2	SAP Counselors and coordinated supports	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,308,227.00	0.94
2	2.3	Foster/Homeless Youth Liaison	Yes	LEA-wide	Foster Youth	All Schools	\$43,143.00	0.03
2	2.4	Training and Resources	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$373,310.00	0.27
2	2.5	Access to supplemental meals	Yes	LEA-wide	Low Income	All Schools		
2	2.6	Transportation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$307,986.00	0.22
2	2.7	Campus safety	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,068,189.00	1.48
2	2.8	SEL Supports for students, staff and families	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$219,261.00	0.16
2	2.9	Health services personnel	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$646,140.00	0.46
3	3.1	Community communication and engagement	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$91,116.00	0.07
3	3.2	Family education and engagment	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$63,966.00	0.05

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 (%)
3	3.3	Child care for parent participation	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$36,150.00	0.03
3	3.5	Family Services Center	Yes	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	Specific Schools: Sheridan Way	\$33,146.00	0.02

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$24,115,602.00	\$23,603,270.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Site-based instructional supports	Yes	\$3,753,365	\$3,774,957
1	1.2	District-based instructional supports	Yes	\$1,165,647	\$1,546,876
1	1.3	Site-based allocations	Yes	\$2,734,531	\$2,134,577
1	1.4	Professional Learning	Yes	\$929,223	\$927,202
1	1.5	Next Generation Science Standards (NGSS)	No	\$1,344,498	\$1,443,774
1	1.6	Curriculum & staffing supports for English Learners	Yes	\$1,447,127	\$1,033,656
1	1.7	Support for college/career readiness through a broad course of study	Yes	\$541,602	\$363,553
1	1.8	Digital instructional access & progress monitoring	Yes	\$851,795	\$934,923
1	1.9	Title I Waiver	No	\$1,800,000.00	\$1,719,000
1	1.10	Additional curriculum materials and access to technology	No	\$1,071,910	\$1,071,910

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.11	Arts & Music: broad access	No	\$704,011	\$922,506
1	1.12	History-Social Science Standards			
2	2.1	Elementary access to counseling services	Yes	\$1,465,505	\$1,534,916
2	2.2	SAP Counselors and coordinated supports	Yes	\$1,283,416	\$1,620,359
2	2.3	Foster/Homeless Youth Liaison	Yes	\$81,098	\$83,365
2	2.4	Training and Resources	Yes	\$532,123	\$392,770
2	2.5	Access to supplemental meals	Yes	\$208,924	\$0
2	2.6	Transportation	Yes	\$1,226,619	\$1,317,489
2	2.7	Campus safety	Yes	\$1,703,867	\$1,662,508
2	2.8	SEL Supports for students, staff and families	Yes	\$414,038	\$220,453
2	2.9	Health services personnel	Yes	\$640,595	\$677,247
3	3.1	Community communication and engagement	Yes	\$172,210	\$166,850
3	3.2	Family education and engagement	Yes	\$0	\$0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	3.3	Child care for parent participation	Yes	\$0	\$472
3	3.4	African American Community Engagement	No	\$17,000	\$17,000
3	3.5	Family Services Center	Yes	\$26,498	\$36,907

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$16,860,357	\$16,896,461.00	\$16,571,413.00	\$325,048.00	11.88%	11.68%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.1	Site-based instructional supports	Yes	\$3,753,365.00	\$3,774,957	2.65	2.66
1	1.2	District-based instructional supports	Yes	\$1,007,283.00	\$1,483,576	0.71	1.05
1	1.3	Site-based allocations	Yes	\$1,326,749.00	\$971,152	0.93	0.68
1	1.4	Professional Learning	Yes	\$929,223.00	\$927,202	0.65	0.65
1	1.6	Curriculum & staffing supports for English Learners	Yes	\$1,350,167.00	\$915,758	0.95	0.65
1	1.7	Support for college/career readiness through a broad course of study	Yes	\$541,602.00	\$470,743	0.38	0.33
1	1.8	Digital instructional access & progress monitoring	Yes	\$857,372.00	\$911,923	0.60	0.64
2	2.1	Elementary access to counseling services	Yes	\$305,492.00	\$1,534,916	0.21	1.08
2	2.2	SAP Counselors and coordinated supports	Yes	\$964,137.00	\$1,225,443	0.68	0.86
2	2.3	Foster/Homeless Youth Liaison	Yes	\$42,448.00	\$44,223	0.03	0.03
2	2.4	Training and Resources	Yes	\$628,026.00	\$392,770	0.44	0.28

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)
2	2.5	Access to supplemental meals	Yes	\$680,136.00	\$0	0.48	0.00
2	2.6	Transportation	Yes	\$1,071,900.00	\$1,317,489	0.75	0.93
2	2.7	Campus safety	Yes	\$2,354,581.00	\$1,662,508	1.65	1.17
2	2.8	SEL Supports for students, staff and families	Yes	\$339,008.00	\$220,453	0.24	0.16
2	2.9	Health services personnel	Yes	\$535,950.00	\$594,601	0.38	0.42
3	3.1	Community communication and engagement	Yes	\$85,753.00	\$86,320	0.06	0.06
3	3.2	Family education and engagement	Yes	\$64,314.00	\$0	0.05	0
3	3.3	Child care for parent participation	Yes	\$32,157.00	\$472	0.02	0
3	3.5	Family Services Center	Yes	\$26,798.00	\$36,907	0.02	0.03

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$144,204,765	\$16,860,357	0.16%	11.85%	\$16,571,413.00	11.68%	23.17%	\$0.00	0.00%

Instructions

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

Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

Local Control and Accountability Plan:

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

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

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

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

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

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Required Goals

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

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

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

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

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

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

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

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

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

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

Action Tables

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

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

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

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

Data Entry Table

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

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

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

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

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

LCFF Carryover Table

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

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

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

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

California Department of Education
January 2022

2021-2024 LCAP: Goals & Actions

Ventura Unified School District Board of
Education Regular Meeting
June 28, 2022



For the future of every student

VUSD: 2021-2024 LCAP Goals

1. Increase student achievement for all students while decreasing performance gaps
2. Provide a safe and secure environment for all staff and students
3. Increase parent and community involvement



For the future of every student

VUSD: 2021-2024 LCAP Goals

- VUSD's supplemental & concentration apportionment to serve unduplicated students (English Learners, Low-Income, Foster Youth) is \$16,619,185
- VUSD currently maintains an overall unduplicated student count slightly exceeding 56%. Districts with a minimum of 55% unduplicated students can construct districtwide plans using supplemental & concentration funds when **Actions** are '*principally directed*' toward and '*increase and improve*' services for unduplicated students
- An **Action** is marked as '*contributing*' when meeting these requirements



For the future of every student

VUSD: 2021-2024 LCAP Goals

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Site-based instructional supports	Maintain and recruit additional instructional site-based teachers to address ELA/Math learning and performance gaps, and increase access to CTE and elective courses of EL, LI, FY and SWD.	\$3,623,237.00	Yes
1.2	District-based instructional supports	Maintain and recruit additional instructional district-based TOSAs to address ELA/Math learning and performance gaps of EL, LI, FY and SWD.	\$1,664,238.00	Yes
1.3	Site-based allocations	Provide site-based resources to support before/after school interventions and additional learning opportunities, including standards-based instructional materials and Saturday School.	\$2,567,113.00	Yes
1.4	Professional Learning	Provide two days of pre-service professional learning for certificated staff.	\$922,185.00	Yes
1.5	Next Generation Science Standards (NGSS)	Adopt elementary NGSS curriculum.		No
1.6	Curriculum & staffing supports for English Learners	Supplemental standards-based materials, site-based and district-based personnel to support and monitor the academic progress of English Learners, and enhance communication with families of ELs.	\$876,997.00	Yes



For the future of every student

VUSD: 2021-2024 LCAP Goals

1.7	Support for college/career readiness through a broad course of study	Support access to AVID, concurrent enrollment through VACE and El Camino for parallel college/career course of study, CTE, and application/assessment fees for low-income students.	\$519,886.00	Yes
1.8	Digital instructional access & progress monitoring	Districtwide implementation of instructional software licenses to expand and maintain access for acceleration, differentiation, credit recovery, asynchronous learning, diagnostic assessments, and progress monitoring of EL, LI, FY, SWD and GATE. Resources will extend and expand learning opportunities, including summer.	\$852,880.00	Yes
1.9	Title I Waiver	Pending the approval of a Title I waiver, the district will administer a centralized plan to support Title I schools through use of 2020-21 carryover funds.	\$1,800,000.00	No
1.10	Additional curriculum materials and access to technology	Provide additional resources to school sites such as materials/supplies and technology utilizing restricted lottery funds.	\$1,071,910.00	No
1.11	Arts & Music: broad access	Maintain access to visual and performing arts opportunities via parcel tax funds.	\$760,374.00	No
1.12	History-Social Science Standards	Adopt and implement elementary History-Social Science curriculum	\$1,052,746.00	No
1.13	Literacy Teams	Recruit and retain classified and certificated personnel, and provide ongoing professional development to improve early elementary literacy outcomes with an emphasis on EL, LI, FY, and SWD.	\$220,582.00	Yes



For the future of every student

Goal 1: Increase student achievement for all students while decreasing performance gaps

- Allocates additional staffing to address learning gaps based on unduplicated counts at each school
- Elementary schools can utilize this flexibility to enhance access to intervention teachers or to allow for smaller learning environments for targeted, high-needs students. Secondary campuses will be able to utilize flexibility in master schedules to offer additional electives, remediation, & access to CTE pathways
- Provided targeted interventions for students identified as off-track for reclassification and/or graduation, & funds additional library hours
- Provides pre-service professional development
- Maintains current EL staffing / resources, & maintains EL Progress Monitors
- Maintains flexibility for college/career experiences beginning in middle school (AVID), & supports digital platforms for instruction, assessment, progress monitoring, credit recovery, & reclassification
- General fund Actions include resources for K-5
History-Social Science adoption & allocations to support access to elementary art / music



For the future of every student

VUSD: 2021-2024 LCAP Goals

Action #	Title	Description	Total Funds	Contributing
2.1	Elementary access to counseling services	Increase access to counseling services at K-8 schools to address socioemotional needs of EL, LI, FY, SWD, and GATE.	\$1,995,015.00	Yes
2.2	SAP Counselors and coordinated supports	Maintain SAP Counselors, district support services, and partner agency personnel to coordinate comprehensive supports for students & families (i.e. restorative justice, attendance, training, family liaison).	\$1,703,143.00	Yes
2.3	Foster/Homeless Youth Liaison	Provide supports to foster & homeless youth, schools and families to improve connectedness and alignments of services.	\$83,611.00	Yes
2.4	Training and Resources	Provide curriculum, professional development, and software to student support staff to decrease chronic absenteeism and suspensions.	\$373,310.00	Yes
2.5	Access to supplemental meals	Provide free meals to low-income students.		Yes
2.6	Transportation	Home-to-school, before/after school programs, supplemental activities and learning opportunities for EL, LI, FY	\$307,986.00	Yes
2.7	Campus safety	Increase site allocations for campus safety to reduce bullying and suspensions, increase attendance, improve culture and climate, and enhance school connectedness.	\$2,068,189.00	Yes
2.8	SEL Supports for students, staff and families	Provide professional speakers, curriculum, and materials to support restorative peer panels. Provide agency partnerships to support staff and family access to mental health services.	\$219,261.00	Yes
2.9	Health services personnel	Provide supplemental, coordinated nursing services and supports.	\$730,439.00	Yes



For the future of every student

Goal 2: Provide a safe and secure environment for all staff and students

- Increases elementary access to counseling services while maintaining SAP counselors
- Maintains Student Support Services staffing & maintains an allocated TOSA. Maintains software to improve attendance. Maintains agency contracts to support school safety & reduce truancy. Initiates mental health liaison services for staff & students
- Allocates site funding for campus supervision & campus support assistants to foster improved school climate
- Addresses ongoing needs to support access to free meals & transportation
- Maintains current school nurse ratios to promote wellness & address chronic absenteeism



For the future of every student

VUSD: 2021-2024 LCAP Goals

Action #	Title	Description	Total Funds	Contributing
3.1	Community communication and engagement	Engage community stakeholders through effective community communications and district committees. Continue to promote timely and ongoing communications through dedicated district personnel (Communications Coordinator). Maintain and enhance participation among site and district committees and build upon existing parent events.	\$173,257.00	Yes
3.2	Family education and engagement	Maintain and expand upon existing family engagement through PIQE, Latino Family Literacy Project, and through ongoing access to learning opportunities through platforms like Canvas.	\$63,966.00	Yes
3.3	Child care for parent participation	Provide access to child care to increase and improve family engagement to district events and site/district committee participation	\$36,150.00	Yes
3.4	African American Community Engagement	Provide liaison to articulate with AAPC and district personnel to improve African American family engagement	\$17,340.00	No
3.5	Family Services Center	Maintain personnel support for Family Services Center at Sheridan Way	\$33,146.00	Yes



For the future of every student

Goal 3: Increase parent and community involvement

- Maintains support for district committees while partially funding the communications director, to enhance communications to families of unduplicated students
- Maintains and expands upon existing parent engagement programs designed to support family access school structures & to support the outcomes of unduplicated students
- Supports family access to participate in district committees and events by reducing the barriers associated with child care
- Maintains Sheridan Way Family Services Center personnel to provide coordinated supports to families of unduplicated students
- General fund **Action** maintains AAPC liaison to enhance engagement & monitor student outcomes



For the future of every student

Thank You



For the future of every student



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Optimizing Health ... Maximizing Productivity



Group Purchasing Alternatives Results of Request for Proposal (RFP)



Definitions



Term	Definition
Group Purchasing Organization	Two or more school districts or other public agencies jointly purchasing employee health benefits. Includes Gold Coast, CSEBO, CVT, SISC, etc.
Break in / Break out Rules	Requirements imposed by Kaiser on Group Purchasing Organizations that generally keep new Kaiser rates consistent with current Kaiser rates when a District moves to a new Group Purchasing Organization.
Request for Proposal	Often abbreviated “RFP”, this is a formal procurement process intended to give all bidders equal opportunity for consideration.

Bidders Invited



-
- SISC – quoted
 - CVT – declined to quote
 - CSEBO – quoted
 - CSEBA – declined to quote
 - San Diego VEBA – declined to quote

Scope of Request for Proposal



Factors addressed in Request for Proposal process:

- Financial savings
- Comparison of benefit designs
- Regional differences in cost
- Policies on opt-outs, cash-in-lieu, and dual coverage
- Availability of lower cost, higher deductible plans
- Medicare-eligible retiree coverage
- Out-of-network coverages
- Familiarity with local issues
- Opportunity to influence direction of the group purchasing organization
- Formal requirements for labor representation

Results



Bidder Name	Self Insured Schools of California (SISC)	California Schools Employee Benefits Organization (CSEBO)
Location	Bakersfield	Camarillo
Founding District	Kern County Office of Education	Ventura County Office of Education
Direct Representation?	No, representation is based on a regional nominations	Yes, VUSD would have 1/5 vote shared equally by Unions and District
Ability to Match 85% Coverage PPO	No	Yes
12+ Plan Options for Active Employees?	Yes	Yes
Analysis of low cost and HSA-qualified plans performed?	No	Yes

Comparison Periods



- Plan years vary
 - Gold Coast: 7/1 – 6/30
 - SISC: 10/1 – 9/30
 - CSEBO: 1/1 – 12/31
- This can be to your advantage!
 - SISC offered a 15-month PPO rate running 7/1/22 – 9/30/23
- To create an apples-to-apples annual comparison, projections focus on the period 10/1/22 – 9/30/23

Financial Projections – Active Employees



CSEBO

- CSEBO will match the existing 85% PPO plan design and rate
- Total CSEBO annual savings are estimated to be \$1.5m annually (4%), due to avoiding PPO rate increases and improved Kaiser rates over time
- Lower cost plan design options also available
- Suggested negotiation step: request 0% rate cap for 1/1/23 renewal, which would result in cumulative savings of \$2m annually (6%)

SISC

- SISC will not provide an 85% PPO to match the current PPO design
- SISC 90% PPO is 2.5% more expensive (+\$830k annually for VUSD and HESD combined)
- SISC 80% PPO is 3.7% less expensive (-\$1.2m annually for VUSD and HESD combined)
- Lower cost plan design options also available
- Suggested negotiation step: request information on representative SISC Kaiser rate

ASSUMPTIONS: Projections assume 4% renewals

Financial Analysis (1 of 3)



	Actives Count	Plan	Rate	Effective Date Range	Renewal in less than 1 year?
Incumbent					
Gold Coast 85%	992	PPO	\$1,393.00	7/1/21-6/30/22	yes, 7/1/2022
	939	Kaiser Permanente	\$1,393.00		
Bidders					
				Quoted Date Range	no
SISC 90%	992	PPO	\$1,533.00	7/1/22 - 9/30/23	
	939	KP locked in	\$1,393.00		
		KP representative not provided			
				Quoted Date Range	
CSEBO 85%	992	PPO	\$1,393.00	7/1/2022 - 12/31/22	
	939	KP locked in	\$1,393.00		
		KP representative	\$1,289.00		

KEY

- KP Locked Rate
- KP Representative Rate

Financial Analysis (2 of 3)



		1st Renewal		2nd Renewal	
		Projected 1st Renewal <i>eff 7/1/22</i>	Rate Increase	Projected 2nd Renewal <i>eff 7/1/23</i>	Rate Increase
<i>Incumbent</i>					
Gold Coast 85%	PPO	\$ 1,448.72	4%	\$ 1,506.67	4%
	KP	\$ 1,448.72	4%	\$ 1,506.67	4%
<i>Bidders</i>					
SISC 90%	PPO	N/A	N/A	N/A	N/A
	KP	\$ 1,448.72	4%	\$ 1,506.67	4%
		<i>eff 1/1/23</i>			
CSEBO 85%	PPO	\$ 1,448.72	4%	N/A	N/A
	KP	\$ 1,448.72	4%		
	KP rep	\$ 1,340.56	4%		

KEY



KP Locked Rate



KP Representative Rate

Financial Analysis (3 of 3)



		Common Future Period	Annual Cost Per Employee	Annual Cost	Comparisons	
<i>Incumbent</i>						
Gold Coast 85%	PPO KP	10/1/22-9/30/23	\$17,558.49	\$17,418,018.51	Result: MAINTAINS CURRENT ARRANGEMENT	
			\$17,558.49	\$16,487,418.73		
				\$33,905,437.24		
<i>Bidders</i>					Result: \$830,813.49 2.5% MORE THAN STATUS QUO	
SISC 90%	PPO KP	10/1/22-9/30/23	\$18,396.00	\$18,248,832.00		
			\$17,558.49	\$16,487,418.73		
				\$34,736,250.73		
CSEBO 85%	PPO KP KP rep	10/1/22-9/30/23	\$17,217.48	\$17,079,740.16		
			\$17,558.49			
			\$15,932.04		Result: -\$1,483,703.23 -4.4% LESS THAN STATUS QUO	
			\$16,338.65	\$15,341,993.85		
			blended 3 months at KP locked in rate and 9 months at KP representative rate	\$32,421,734.01		

KEY

KP Locked Rate

KP Representative

PPO Benefit Design Comparison



Gold Coast 85% PPO

	In-Network
Deductible	\$800 individual \$2,400 family
Out of Pocket Limit	Medical \$2,000 individual / \$4,000 family Prescription Drugs \$4,600 individual / \$9,200 family
Primary Care Visit (not preventive)	15% coinsurance after deductible
Specialist Visit	15% coinsurance after deductible
Urgent Care	15% coinsurance after deductible
Hospital	15% coinsurance after deductible
Generic Rx	\$20 retail (30 day) , \$40 mail (90 day)
Brand Rx	Preferred: Greater of \$30 or 20% retail; or \$60 mail Nonpreferred: Greater of \$50 or 35% retail; or \$100 mail

Out-of-network generally covered at 50%

SISC 90% PPO

	In-Network
Deductible	\$500 individual \$1,000 family
Out of Pocket Limit	Medical and Prescription Drug combined: \$1,000 individual / \$3,000 family
Primary Care Visit (not preventive)	\$0 copay visits 1-3, then \$20 per visit
Specialist Visit	\$20 per visit
Urgent Care	\$20 per visit
Hospital	10% coinsurance
Generic Rx	\$9 retail or free at Costco (30 day) , Free mail (90 day)
Brand Rx	\$35 retail or \$90 mail

Out-of-network only covered in excess of Anthem maximum

CSEBO 85% PPO

Identical features to current
Gold Coast 85% PPO

Kaiser Benefit Design Comparison



Gold Coast KP HMO

	In-Network
Deductible	None
Out of Pocket Limit	Medical and Prescription Drug combined: \$1,500 individual \$3,000 family
Primary Care Visit (not preventive)	\$30 per visit
Specialist Visit	\$30 per visit
Urgent Care	\$30 per visit
Hospital	No Charge
Generic Rx	\$10 up to 100-day supply
Brand Rx	\$30 up to 100-day supply

SISC KP HMO

Identical features to current
Gold Coast KP HMO

CSEBO KP HMO

Identical features to current
Gold Coast KP HMO

What is an HSA-qualified plan?



- An **HSA-qualified plan** provides medical coverage with a deductible of at least \$1400 and allows for contributions to a Health Savings Account.
- **What is a Health Savings Account?** A Health Savings Account (or “HSA”) is a tax-free checking account 100% owned by the employee. The funds can be used for medical expenses or can be rolled over and saved for future years or retirement.

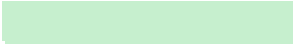
NOT AN “FSA / FLEXIBLE SPENDING ACCOUNT / USE-IT-OR-LOSE-IT”

CSEBO Low-Cost Plan: Full Time, PPO



Current -- Gold Coast	
District-paid rate, annually	\$16,716
District-paid health savings account contribution, annually	\$0
Member gets:	\$800 individual deductible \$2400 family deductible 85% coverage after deductible

Potential Future -- CSEBO	
Each employee can individually choose to keep the plan they have or move to a low-cost plan with pros and cons as shown -->	
District-paid rate, annually	\$12,238
District-paid health savings account contribution, annually	\$3,650*
Member gets:	\$1400 individual deductible \$2800 family deductible 90% coverage after deductible
Observation: For a family hitting the deductible, \$850 left over saved in HSA. Those not hitting the deductible will save more.	

KEY	
	Better
	Worse

CSEBO Low-Cost Plan: Part Time (50%), PPO



Current -- Gold Coast	
Total rate, monthly	\$1,393
District-paid rate, annually	\$8,358
Employee-paid rate, annually	\$8,358
Member gets:	\$800 individual deductible \$2400 family deductible 85% coverage after deductible

Potential Future -- CSEBO	
Total rate, monthly	\$1,020
District-paid rate, annually	\$8,358
Employee-paid rate, annually	\$3,880
Member gets:	\$1400 individual deductible \$2800 family deductible 90% coverage after deductible
Observation: Employee pays \$373 less per month in premium	

KEY	
	Better
	Worse

CSEBO Low-Cost Plan: Full Time, Kaiser



Current -- Gold Coast	
District-paid rate, annually	\$16,716
District-paid health savings account contribution, annually	\$0
Member gets:	No deductibles \$30 copays 100% coinsurance

Potential Future -- CSEBO	
Each employee can individually choose to keep the plan they have or move to a low-cost plan with pros and cons as shown -->	District-paid rate, annually
	\$12,466
	District-paid health savings account contribution, annually
	\$3,650*
Member gets:	\$1500 individual deductible
	\$3000 family deductible
	90% coinsurance after deductible
Observation: For a family hitting the deductible, \$650 left over saved in HSA. Those not hitting the deductible will save more.	

KEY	
	Better
	Worse

CSEBO Low-Cost Plan: Part Time (50%), Kaiser



Current -- Gold Coast	
Total rate, monthly	\$1,393
District-paid rate, annually	\$8,358
Employee-paid rate, annually	\$8,358
Member gets:	No deductibles \$30 copays 100% coinsurance

Potential Future -- CSEBO	
Total rate, monthly	\$1,039
District-paid rate, annually	\$8,358
Employee-paid rate, annually	\$4,108
Member gets:	\$1400 individual deductible \$2800 family deductible 90% coverage after deductible
Observation: Employee pays \$354 less per month in premium	

Each employee can individually choose to keep the plan they have or move to a low-cost plan with pros and cons as shown -->

KEY



Better



Worse

Parcel Tax Oversight Committee

Annual Report 2020-21

June 28, 2022



For the future of every student

OVERVIEW

Measure R passed in 2016 by Ventura voters extended a yearly parcel tax assessment of \$59.00 per parcel

Parcel Tax Oversight Committee:

Jorge DeLeon, Chair

Harmony Maldonado, Vice Chair

John Walker, Member

Vacant, Member

Vacant, Member

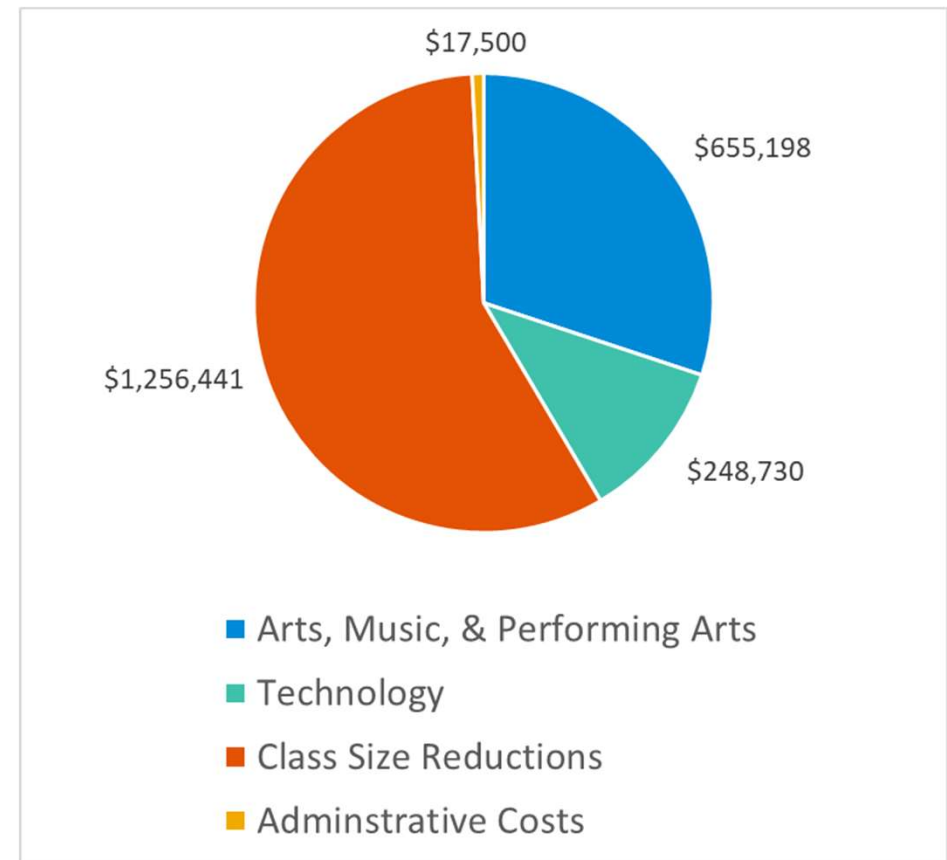


For the future of every student

BUDGET

Total Revenue: \$2,177,868

Total Expenditures: \$2,177,868



EXPENDITURES

<u>Class Size Maintenance</u>	<u>\$1,256,441</u>
--------------------------------------	---------------------------

MS Teachers (34:1 Ratio, 5.34 FTE)	\$414,877
------------------------------------	-----------

HS Teachers (34:1 Ratio, 9.07 FTE)	\$841,564
------------------------------------	-----------

EXPENDITURES

Art & Music Programs

\$655,198

Art Teacher (1.0 FTE)

\$126,925

Music Teachers (2.0 FTE)

\$238,004

Elem and District Music Programs

\$73,181

Art/Performing Arts Support

\$88,415

Musical Instruments & Repairs

\$128,673



For the future of every student

EXPENDITURES

Technology **\$248,730**

New Teacher Setups \$125,991

Wireless Access \$34,530

SPED Classroom Interactive \$9,241

VMWare Servers \$37,787

Technology Quantity	
Wireless Access Points	20
Interactive Displays – SPED VHS	3
VMWare Servers	3
Classroom Setups – Teachers	2,500



For the future of every student

EXPENDITURES

<u>Tax Roll Billing Services</u>	<u>\$ 17,500</u>
----------------------------------	------------------



For the future of every student

VALUES

Fair

Transparent

Sustainable

Ventura Unified School District
Parcel Tax Oversight Committee

Annual Report 2020-2021

June 28, 2022

Board of Education

Sabrena Rodriguez, President
Dr. Jerry Dannenberg, Vice President
Velma Lomax
Amy Callahan
Calvin Peterson

Parcel Tax Oversight Committee

Jorge DeLeon, Chair
Harmony Maldonado, Vice Chair
John Walker, Member
Vacant, Member
Vacant, Member

Ventura Unified School District Staff

Dr. Roger Rice, Superintendent
Rebecca Chandler, Assistant Superintendent of Business Services
Anna Campbell, Director, Fiscal Services
Dr. Jerry Dannenberg, Board of Education Liaison
Vanessa Cordero, Executive Assistant

Overview

The Parcel Tax Oversight Committee's fifth annual report to the Ventura Unified School District's Board of Education (Board) analyzes the expenditure of funds generated through the parcel tax assessment approved by voters as Measure Q in 2014. Measure R approved by voters in 2018 extended the measure for three additional years. This report is the second report of Measure R funding.

The purpose of this report is to provide the Board and community stakeholders information on how the \$2,171,143 assessment revenue and carry-over was spent and determine whether Ventura Unified School District's (VUSD) use of the parcel tax revenue is consistent with the intended use of such monies.

This report was prepared by the Parcel Tax Oversight Committee (PTOC) in conformance with the voter-approved initiative requirements.

Role of Committee

Pursuant to the terms of Measure R, the role of the PTOC is to provide oversight of and accountability for the expenditures funded by Measure R to ensure that the funds collected are spent for the purposes approved by the voters.

The Committee relies solely on information provided by VUSD staff and has no audit authority.

Background

Voters within the Ventura Unified School District approved Measures Q and R. In addition to the reporting requirements established by California law, the ballot initiative included a requirement for a citizens' oversight committee.

This committee, referred to as the Parcel Tax Oversight Committee (PTOC), currently consists of seven members representing various parts of the community. Interested citizens applied through an open process. Members are generally appointed for two years, although some may serve a one-year initial term to balance the term expirations. The bylaws limit each member to two full terms.

The PTOC is required to meet at least semiannually to monitor the expenditures of the parcel tax funds by VUSD, and to report to the Board and the community, on an annual basis on how these funds have been spent. An annual audit will be a part of the PTOC's report to the Board.

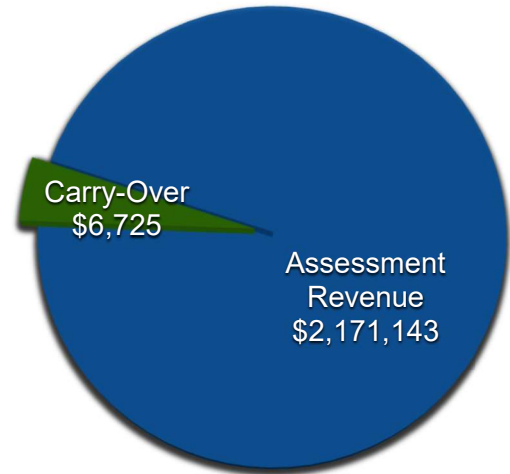
The PTOC began meeting under the rules of the Brown Act on October 1, 2013.

Meeting agendas and minutes are attached in Appendix "B".

Revenue

Measure R assesses a tax of \$59.00 per parcel within the Ventura Unified School District's boundaries. The assessments for 2020-21 generated a total of \$2,171,143. This was a decrease of \$8,321 compared to the previous year. A carryover of funds not expended in 2019-20 of \$6,725 was added to the budget.

Figure 1: Total Revenue \$2,177,868



Expenditures

Figure 2: Total Expenditures \$2,177,868

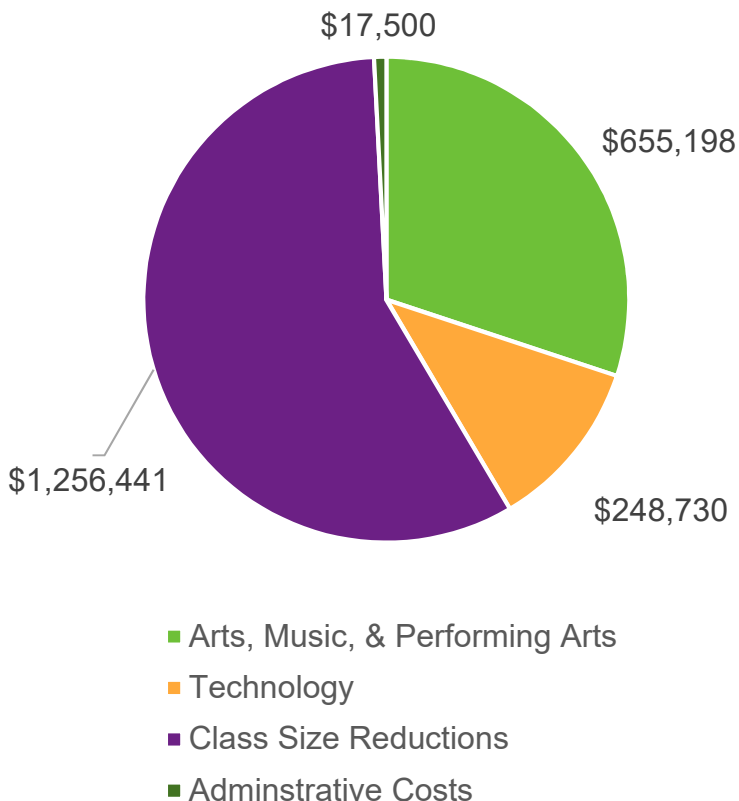


Table 1 - Summary of Expenditures 2020-21

Item	Amount
MS Teachers (34:1 Ratio)	\$414,877
HS Teachers (34:1 Ratio)	\$841,564
Class Size Reduction Total	\$1,256,441
Art Teacher (1.0 FTE)	\$126,925
Music Teachers (2.0 FTE)	\$238,004
Elementary Music Program	\$46,333
District-Wide Youth Symphony	\$19,998
Elementary Choir	\$4,966
Art Supplies	\$88,415
Musical Instruments & Repair	\$128,673
Sheet Music	\$1,883
Art & Music	\$655,198
Technology	\$248,730
Tax Roll Fee	\$17,500
TOTAL EXPENDITURES:	\$2,177,868

Maintain Class-Size

One of the top priorities of Measure Q and R is to sustain current class sizes in the face of potential state funding cut-backs.

The 2020-21 budget assumed salaries and benefits for 14.41 full-time equivalent (FTE) teachers for a total of approximately 58.45% (\$1,262,750) of the total expenditure budget. The actual cost to maintain class sizes was \$1,256,441. The amount of staffing needed to meet class-size requirements varies from year to year.

In total, Measure R funded a total of 14.41 FTE; 5.34 middle school positions and 9.07 high school positions.

Art & Music

The Art & Music fiscal year budget totaled \$801,986 or about 37.12% of the Measure R budget. A total of \$655,198 was actually spent. The largest line item (\$384,928) funded 3.0 FTE elementary music and art specialist positions.

The art and music teacher specialists provide staff development workshops for classroom teachers, curriculum support and visit each of the 17 elementary schools to provide each student with one instructional class per school year.

The District purchased a variety of instruments as well as furnished a recording studio at Cabrillo.

Instructional Technology

The budget for technology was \$95,632 or 4.43% of the original Measure R 2020-21 budget. A total of \$248,730 was actually spent. The funds were primarily spent on Wireless Access Points (WAPS) to increase internet coverage at school sites, and district-wide teacher computer replacements.

Table 2 – Technology Purchased

Technology Quantity	
Wireless Access Points	20
Interactive Displays – SPED VHS	3
VMWare Servers	3
Classroom Setups – Teachers	2,500

Tax Roll Fee

An outside firm is hired to maintain the parcel data and levy calculation the District is required to submit to the County that facilitates the \$59.00 tax being placed on each parcels' annual tax bill. A total of \$17,500 in fees was expended.

Findings

After reviewing the financial information provided by the Ventura Unified School District (VUSD) staff, the PTOC has determined that during the 2020-21 fiscal year, VUSD's use of funds expended meets the requirements approved by voters through Measure R.

Carry-Over

In 2020-21, VUSD began with a carry-over balance of \$6,725 and collected a total of \$2,171,143, bringing the total funds available to \$2,177,868. Total funds expended were \$2,177,868, leaving a carry-over balance of \$0.

All carry-over expenditures shall be consistent with requirements of Measure R.

Values

In addition to conforming to the letter of the law, the PTOC and VUSD jointly believe that the use of Measure R funds should be:

- Fair
- Transparent
- Sustainable

The goals for each of these key areas include:

Fair

1. Continue to distribute the funds as defined in the ballot initiative.
2. Expend funds in the year they are collected.

Transparent

1. Continue to communicate Measure R budgets, in advance, to all stakeholders.
2. Continue to allow public input on the budget.

Sustainable

1. Continue to clearly assess the value of major expenditures.
2. Continue strategic planning for the use of the funds that emphasizes maximizing impact.

Appendix “A”

PTOC
Governing
Documents

Measure “R” Ballot Language
PTOC Bylaws

Appendix “B”

PTOC Summary of Proceedings & Activities

Meeting Agendas & Minutes
VUSD Budget Documents

VENTURA UNIFIED SCHOOL DISTRICT

**MEASURE R PARCEL TAX
PERFORMANCE AUDIT**

JUNE 30, 2021



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**VENTURA UNIFIED SCHOOL DISTRICT
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JUNE 30, 2021**

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BACKGROUND INFORMATION	2
OBJECTIVES	2
SCOPE OF THE AUDIT	3
PROCEDURES PERFORMED	3
CONCLUSION	3



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INDEPENDENT AUDITORS' REPORT

Board of Education
Ventura Unified School District
Ventura, California

We have conducted a performance audit of the Ventura Unified School District (the District) Measure R parcel tax expenditures for the fiscal year ended June 30, 2021.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the provisions of Section 50075.1 (b) and (c) of the *California Government Code* as they apply to the parcel tax and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure R parcel tax proceeds for the fiscal year ended June 30, 2021 only for the specific uses identified by the District's Board of Education, and approved by the voters, in accordance with the with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
April 28, 2022



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**VENTURA UNIFIED SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE C
JUNE 30, 2021**

BACKGROUND INFORMATION

In November 2016, a parcel tax measure (Measure R) of the District was approved by the voters of the District. Measure R authorized the District to raise approximately \$2.2 million annually through a \$59 parcel tax for four years to raise funds that cannot be taken by the State of California and to aid in preserving and improving academic programs in the schools. Funds are to be used on the following:

- Fund core academic programs such as reading, writing, science, math, and technology.
- Minimize class size increases in all grades and layoffs for dozens of qualified teachers and school employees.
- Continue teacher professional development by providing training programs and activities that support quality teaching.
- Help preserve arts and music instruction, course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics.
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts.
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

Pursuant to the requirements of Measure R, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee is to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

OBJECTIVES

The objectives of our performance audit for the fiscal year ended June 30, 2021 were to:

- Determine the expenditures charged against the Measure R parcel tax were deposited into a separate account.
- Determine whether expenditures charged against Measure R funds have been made in accordance with the purposes identified on the ballot developed by the District's Board of Education, and approved by the voters, through the approval of Measure R.

**VENTURA UNIFIED SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE C
JUNE 30, 2021**

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 1, 2020 to June 30, 2021. The propriety of expenditures funded through other state or local funding sources, other than the proceeds of Measure R, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2021 were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

- We identified the expenditures charged to Measure R by obtaining the general ledger and identified the allowable purposes by obtaining the Measure R election documents.
- We haphazardly selected a sample of expenditures made from Measure R funds for the fiscal year ended June 30, 2021. Our sample included 25 transactions totaling \$1,070,385. This represents 49% of total Measure R expenditures of \$2,177,867.
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to Measure R were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Properly expended on the allowable purposes as listed on the voter-approved ballot language.
 - Supported by documentation that the amounts of salaries expended were only to the extent employees were assigned to perform work associated with the purposes as listed on the voter-approved ballot language.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures made from Measure R funds and that such expenditures were made for allowable purposes as listed on the voter approved ballot language.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See nexia.com/member-firm-disclaimer for details. **CliftonLarsonAllen LLP**



EMPLOYMENT AGREEMENT BETWEEN ANTONIO CASTRO, SUPERINTENDENT AND THE VENTURA UNIFIED SCHOOL DISTRICT
--

This Employment Contract ("Contract") is by and between ANTONIO CASTRO ("Superintendent") and the Governing Board ("Board") of the VENTURA UNIFIED SCHOOL DISTRICT ("District").

NOW, THEREFORE, Board offers, and Superintendent accepts, employment as District Superintendent.

In consideration of the foregoing and of the terms and conditions set forth herein, Board and Superintendent agree as follows:

Contract Term

1. Board employs Superintendent commencing on August 1, 2022 and ending on June 30, 2026, unless such employment is terminated earlier pursuant to the provisions of the Contract or extended as otherwise provided herein or by law.

Work Year and Hours of Work

2. Superintendent shall render twelve (12) months (224 work days) of full and regular service to District exclusive of vacation days and District-approved holidays. It is understood that the demands of the position of Superintendent may often require more than eight (8) hours a day and/or forty (40) hours per work week. Superintendent is not entitled to receive overtime compensation.

Compensation

3. Superintendent is employed as a full-time employee of District with an annual salary of Two Hundred and Forty-Five Thousand, Five Hundred Dollars (\$245,000). The annual salary shall be payable on the last day of each month in installments of one-twelfth (1/12) of the annual salary for services rendered during the preceding month, with proration for a period of less than a full year of service. The daily rate for the purpose of prorating the annual salary provided for in the Contract shall be \$1,093.75 (\$245,000/224 work days).

4. The annual salary may be increased at the sole discretion of Board. Any increase in salary shall be discussed and approved in open session at a regular Board meeting pursuant to Government Code Section 54956, subdivision (b). A change in salary during the term of the Contract shall not constitute the creation of a new contract or extend the termination date of the Contract. The Board reserves the right to increase Superintendent's salary for any year or portion of a year of this Agreement with the mutual written consent of the Superintendent and the Board. The annual salary for each of the subsequent years of this Agreement shall be reviewed in light of

such factors as the Board's yearly evaluation of the Superintendent's performance, District finances, the state's economy, and bargaining unit settlements.

Effective on and after August 1, 2022, the Superintendent will receive, at a minimum, any across-the-board bonuses, stipends and salary adjustments awarded to certificated management employees. Any adjustments in salary made during the life of this Agreement shall be in the form of a written amendment, shall become a part of this Agreement and shall not automatically operate as either a termination or extension of this Agreement. However, the Board by specific action may extend the term of the existing Agreement.

Fringe Benefits

Medical, Dental and Vision Insurance

5. During his employment under the Contract, Superintendent may select any medical, dental, and vision plan available to other certificated management employees within District. Superintendent shall be responsible for any employee contribution of the plan selected.

Retirement Contribution

6. Superintendent is responsible for his employee share of contributions to CalSTRS. The District shall make the employer's CalSTRS contribution for the Superintendent.

7. District shall contribute up to \$2,000 annually toward the purchase of a term life insurance policy of Superintendent's choice.

Work Related Expenses

Reimbursement for work related expenses

8. District shall reimburse Superintendent for all documented ordinary and necessary expenses, including mileage reimbursement (at current District rates), incurred relative to employment as Superintendent and consistent with Board policies, regulations, and guidelines applicable to other certificated management employees. Superintendent shall not be entitled to mileage reimbursement if a District vehicle is made available for his use.

9. Unless otherwise addressed in the Contract, if the Superintendent seeks to be reimbursed for the cost of traveling outside of the District, such as for attending an out-of-district conference, the Superintendent shall obtain written approval from Board President before incurring the expense.

Professional Dues

10. District shall pay Superintendent's annual dues to the Association of California School Administrators (ACSA) and two other professional organizations upon Board approval.

Technology Devices

11. At its sole discretion, Board shall provide to Superintendent, at District expense, a cell phone and a laptop computer and/or tablet, hereinafter “Technology Devices.” District shall pay any costs and expenses associated with owning, licensing, operating and maintaining such Technology Devices. This does not include costs associated with maintaining home internet access. All Technology Devices so provided are the property of District and District shall have the right to control the access to, and use of. Technology Devices through its Board policies, including its technology use policies, personnel policies, and its risk management policies.

12. All District-provided Technology Devices are provided to facilitate performance of Superintendent’s duties and obligations as an employee of District, Superintendent may use District-provided Technology Devices for personal use within reasonable limits and in a manner consistent with Board policies, including its technology use policies, personnel policies, and its risk management policies. Superintendent shall not use any Technology Device in any manner that is inconsistent with such policies.

13. When Technology Devices are provided by District, Superintendent shall not conduct District business on devices that are not provided or owned by District.

14. Superintendent hereby waives any and all privacy rights and protections over the content of any Technology Device or other electronic device which is owned or provided by the District. This waiver permits Board or anyone authorized by Board to examine the contents of any such District device without requiring additional permission, including, but not limited to, a separate waiver or a warrant.

Leaves

Illness Leave

15. Superintendent shall accrue illness leave at the same rate as other District certificated management employees and pursuant to the provisions of the California Education Code.

16. Accrued unused illness leave shall not be compensable upon separation.

Vacation

17. Superintendent shall accrue paid vacation at the rate of 22 days annually, exclusive of the paid holidays provided, by law or policy to 12-month certificated management employees. All vacation must be scheduled in advance and approved by Board President, Superintendent shall use at least 10 days of vacation each year. In the event vacation is not taken during the school year in which it was granted, it may only be accumulated to a total of forty (40) days. Upon accruing forty (40) earned and unused vacation days, Superintendent shall not accrue any further vacation days

unless and until the number of accrued days falls below forty (40). In the event of expiration or termination of this Agreement, Superintendent shall be entitled to compensation for unused vacation at the salary rate effective during the last year of the Agreement.

18. Annual vacation is accrued upon commencement of services at the beginning of the term of the Contract. If services for the full Contract year is not performed, Superintendent shall only receive that number of vacation days which is proportional to the number of months of the Contract year served. If Superintendent has taken vacation days in excess of that proportion, Superintendent hereby consents to an offset on his final paychecks representing the amount of the excess vacation days used.

Personal and other leaves

19. Superintendent shall be entitled to all other personal necessity, bereavement, or other leaves provided to District's certificated management employees.

Professional Development

20. If requested by Board President or at Superintendent's option, District shall provide the release time and related expenses for Superintendent to participate in the New Superintendents Seminar Series. If Superintendent participates in this activity, he shall provide a timely report to Board.

21. If requested by Board President or at Superintendent's option, District shall provide the release time and related expenses for Superintendent to participate in the following operations, programs and other activities conducted or sponsored by local, state or national school administrator and/or school board associations. If Superintendent participates in any such activity, he shall provide a timely report to Board:

- Superintendent and the newly formed governance team shall participate in a CSBA Good Beginnings workshop within the first ninety (90) days of the Contract.
- Superintendent and Board shall participate in CSBA's Superintendent Evaluation and Board Self-Evaluation at the end of each year of the Contract to establish/set goals for the coming year.
- Superintendent and a majority of Board may attend CSBA's Annual Education Conference and Trade Show.
- The Executive Assistant to Superintendent may participate in CSBA's Training for Executive Assistants scheduled in conjunction with the Annual Education Conference and Trade Show (or at a regionally scheduled session) in order to enhance their effectiveness in support of the governance team.

- Superintendent may schedule a policy development workshop through CSBA's Policy Services to ensure that Board policies are both relevant and in compliance.

22. Upon written approval of the Board President, and provided that the Board determines it is in the best interest of the District, Superintendent shall receive release time and reimbursement of his actual and necessary expenses for participation in other professional development activities that the Superintendent deems are in the best interests of the District. Professional development activities offered by the Ventura County Office of Education are deemed approved professional activities for purposes of this section.

General Duties

23. Pursuant to Article 3 (commencing with Section 35026) of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code, Superintendent shall be the Chief Executive Officer of District.

24. Superintendent shall perform, at the highest level of competence, all services, duties, and obligations required by (i) the Contract, (ii) applicable laws and regulations, (iii) Board rules, regulations, and policies and as otherwise directed by Board. Superintendent may delegate his duties to a responsible District employee at Superintendent's discretion unless otherwise stated in applicable laws and regulations, found in Board rules, regulations, and policies, or otherwise prohibited by Board.

25. Superintendent shall have primary responsibility for the management of all District affairs. In carrying out his duties, Superintendent shall provide educational leadership to District and make student learning and student success his highest priorities. Superintendent shall endeavor to maintain and improve his professional competence by all available means, including subscription to and reading of appropriate periodicals and membership in appropriate associations.

26. Superintendent shall be responsible for the operations of District, including, but not limited to, the areas of general administration, instruction, human resources, communications, government relations, facilities, and business affairs,

27. For any time period during which at least one district facility is open and Superintendent is unavailable, Superintendent shall appoint a responsible District employee to temporarily fulfill Superintendent's duties and, when doing so, shall notify Board President.

Administrative and Board-Related Duties

28. Superintendent shall establish and maintain positive community, staff, and Board relations.

29. Superintendent shall attend every Board meeting and Board committee meeting unless excused in writing by Board President. This duty may not be delegated unless permitted in writing by Board President.

30. Superintendent shall serve as Secretary to Board and perform the duties as prescribed in Section 35025 of Chapter 1 of Part 21 of Division 3 of Title 2 of the Education Code.
31. Superintendent shall have primary responsibility for the execution of Board policies, although primary responsibility for the formulation of Board policies is retained by Board. Superintendent will review all policies adopted by Board and make appropriate recommendations to Board for addition, deletion, or modification.
32. Superintendent shall be responsible for the development and execution of administrative regulations required or necessary for the implementation of Board policies and shall place any new or modified administrative regulation on the agenda of a Board meeting.
33. As permitted by any applicable law including, but not limited to, the Brown Act, Superintendent shall, in advance of Board meetings, keep all Board members advised of emerging issues that in his professional judgment could have a material impact on Board or District.
34. Superintendent shall serve as liaison to Board with respect to all matters of employer-employee relations and shall make recommendations to Board concerning those matters.
35. Superintendent shall submit financial and budgetary reports to Board and shall advise Board on possible sources of funds to carry out District programs.
36. Annually, Superintendent shall prepare and submit a recommended District budget to Board, with supporting financial information to assist Board in approving a sound budget.
37. Superintendent shall enter into contracts for and on behalf of District, subject to Board approval or ratification as required by law.
38. Superintendent shall have such other duties properly delegated to him by Board policies or by other Board actions.
39. Establish and maintain an effective community relations program and represent the interests of the Board and the District in day-to-day contact and interaction with students, parents, community members and governmental agencies.

Personnel Duties

40. Superintendent may appoint a cabinet of senior District administrators to advise Superintendent and shall evaluate all cabinet members pursuant to their contracts as well as Board policies and regulations.
41. Superintendent shall have primary responsibility for making timely and appropriate recommendations to Board regarding personnel matters, including the employment of personnel and any release, non-reelection, or termination of an employee. Upon request by Superintendent, Board may authorize Superintendent to employ personnel without Board approval.

42. As required by Education Code Section 35035, and subject to the approval of Board, Superintendent is responsible for assigning all District employees employed in positions requiring certification qualifications. He shall also be responsible to periodically evaluate or cause to be evaluated all District employees.

43. Superintendent shall provide leadership and direction in negotiations with all labor groups.

External Relation Duties

44. Superintendent shall represent District before the public, and shall maintain such a program of public relations as may serve to improve understanding and to keep the public informed about District activities, needs, and results. The Board, individually and collectively, will refer promptly all personnel criticisms, complaints, and suggestions called to its attention to the Superintendent for his prompt evaluation and recommendation. It is understood that Superintendent and the Board, individually and collectively will maintain confidentiality of closed session items as required by law and that Superintendent will respond to direction in closed session as prescribed by the Board.

45. Superintendent will act as the primary liaison with the local, state, and federal agencies and elected representatives.

46. Superintendent shall insure a professional and timely district response to all communications from parents, community members and the public.

47. Superintendent is encouraged to attend appropriate local community meetings. Reasonable expenses thereby incurred shall be reimbursed in accordance with Paragraphs 8 and 9 of the Contract.

48. Superintendent shall regularly report to Board on all relevant external relations activities.

Other Duties

Medical Exam

49. In light of the unique nature of the professional duties of Superintendent, Superintendent shall receive, at district expense, a complete medical examination prior to June 15 of each Contract Year. The examination shall be conducted by a licensed physician selected by Superintendent. The written statement which shall be provided to Board shall be limited to the physician's determination of the continued fitness of Superintendent to perform the duties required under the Contract, with or without reasonable accommodations. The statement shall otherwise be confidential. Nothing in this provision precludes Board from directing Superintendent to submit to a fitness for duty exam at any time, or as otherwise permitted by law.

Driver's License

50. Superintendent is required to maintain a valid California Driver's License and have a vehicle available at all times to perform the duties of the position.

51. Superintendent shall carry out all lawful activities as directed by Board from time to time.

Evaluation

52. Board shall evaluate Superintendent in each year, utilizing the process set forth in Paragraphs 53 through 60, inclusive. However, if circumstances arise affecting the ability of the Board and Superintendent to meet any of the stated deadlines referenced in Paragraphs 53 to 60 inclusive, the Board President and Superintendent may adjust the dates by mutual consent. Such mutual consent shall be in writing and signed by the Board President and Superintendent.

53. Prior to September 1 of each year, Board shall meet to establish Superintendent's performance goals and objectives for that school year based on the duties and responsibilities set forth in the Contract, Board's strategic planning priorities and any other criteria chosen by Board. These goals and objectives shall be reduced into writing and, at Board discretion, may include input provided by Superintendent.

54. Prior to October 1 of each year, Board shall, in writing, provide Superintendent with the evaluation instrument that Board will use to assess Superintendent's performance based on the goals and objectives established pursuant to Paragraph 53. The evaluation instrument shall include an overall job performance rating of "Exceeds Expectations," "Satisfactory," "Needs Improvement," and "Unsatisfactory." In addition, during the 2022-23 and 2023-24 school years, the Superintendent may request an informal midyear feedback conference with the Board President. The Superintendent and Board President will meet during the months of December or January to discuss the Superintendent's performance.

55. Prior to April 1 of each year, Superintendent shall remind Board in writing of Board's evaluation obligations under the Contract, and Superintendent and Board shall agree on dates for Superintendent's evaluation and the other steps of the evaluation process as described herein.

56. Prior to May 31 of each year, Superintendent shall provide Board with an annual report regarding the state of the District and may also make a presentation based on the report at a regularly scheduled Board meeting.

57. Prior to June 1 of each year, Superintendent shall present Board with a written self-evaluation. The self-evaluation shall mirror the form of the written evaluation instrument.

58. Prior to June 30 of each year, and after receiving Superintendent's state of the District report and self-evaluation, each of the following shall occur;

- Each Board member shall individually complete the evaluation instrument;

- The Board will devote a portion of at least one (1) meeting to a discussion and evaluation of Superintendent's performance, including the working relationship between Superintendent and Board.
- The Board President shall be responsible for utilizing the individual Board member evaluations and Board discussion to prepare a single, evaluative document that communicates Board's collective feedback and expectations.

59. The evaluation of Superintendent by Board will be in writing and placed in a sealed envelope in Superintendent's personnel file marked as follows: "Confidential. Only to be opened upon authorization of Board." A copy of the evaluation will be provided to Superintendent.

60. Failure of Board to complete the evaluation process does not constitute a material breach of the Contract and shall not result in the amendment or extension of the Contract. Failure of Board to evaluate Superintendent shall not preclude Board from giving notice of termination or nonrenewal in accordance with Paragraphs 63 through 74, inclusive.

Contract Renewal or Extension

61. There shall be no renewal or extension of the Contract except as provided by Education Code section 35031 and in paragraph 63 below. Should Board desire Superintendent to continue as Superintendent beyond the term of the Contract, the Parties shall negotiate and execute a new contract.

Contract Non-Renewal

Notice

62. Should Board determine that it does not wish to negotiate and execute a new contract at the end of the term of the Contract, Board shall give written notice of the decision to Superintendent, at least ninety (90) days prior to the end of the Contract, as required pursuant to Education Code Section 35031. The Parties expressly agree to waive the term of the automatic renewal provision established in Education Code Section 35031. Rather, if Board fails to provide timely notice of non-renewal, the Contract shall automatically be renewed on the same terms but only for a period of one year.

Superintendent's Duty to Notify Board

63. Between one-hundred and twenty (120) and one hundred and fifty (150) days to the end of the Contract, Superintendent shall, in writing, remind each Board member of Board's obligation to give written notice pursuant to Paragraph 62. Failure by Superintendent to provide notice to Board shall invalidate the notice requirement under Paragraph 62 and shall operate as a waiver of the automatic renewal provision in Education Code Section 35031 and in Paragraph 62.

Termination for Cause

64. Notwithstanding any other provision of the Contract, Superintendent may be terminated for cause prior to the expiration of the Contract, for any of the following:

- Failure by Superintendent to possess or maintain a valid California Administrative Credential
- Suspension or revocation of Superintendent's California Administrative Credential
- Neglect of Duty
- Physical or mental inability of Superintendent to perform his duties
- Material breach of the Contract
- Superintendent interviews for any other position during the term of the Contract and he fails to notify Board President within three days of the interview
- Any other legally permissible reason

65. Any other legally permissible reason includes, but is not limited to, conduct that is seriously detrimental to District. Conduct that is seriously detrimental to District includes, by way of illustration and not limitation, failure of good behavior, either during or outside of duty hours, which is of such a nature that it causes discredit to District, unprofessional conduct, or incompetence. Superintendent acknowledges that he is District's most visible representative and is required to maintain higher standards of personal conduct than any other employee. In order to represent District with integrity and high ethical standards, Superintendent shall avoid professional or personal situations that might reflect negatively on Superintendent, District, or Board.

66. Prior to terminating Superintendent for cause, Board shall give Superintendent ten (10) days written notice of its intention to terminate him for cause. Such written notice shall include a statement of the specific acts or omissions which give rise to the proposed action. No action shall be taken on a proposed termination for cause until Superintendent has had an opportunity to meet with Board to be heard by way of explanation, defense, or a showing that the specific acts or omissions have been corrected. This opportunity to be heard shall be provided within ten (10) calendar days after Superintendent is served the notice of Board's intention. This meeting with Board is not an evidentiary hearing. The Parties are expected to provide each other with a reasonable, complete explanation of their positions and either party may be accompanied by an attorney. Superintendent's right to meet with Board shall be exclusive of any right to any other hearing otherwise required by law.

67. Any decision to terminate Superintendent for cause shall be effective upon the date determined by Board, except that such date shall not be sooner than ten (10) calendar days after the notice of termination is given to Superintendent. In the event that Superintendent is terminated for cause, all rights and obligations of the Parties under the Contract shall be deemed fully satisfied on the effective date of the termination and Superintendent shall not be entitled to any further

benefit under the Contract including, but not limited to, the benefits described in Paragraphs 5 through 15, inclusive.

68. A determination as to whether cause exists to terminate Superintendent shall always be at the sole discretion of Board.

Termination without Cause

69. Notwithstanding any other provision of the Contract, Board shall have the sole right to terminate Superintendent without cause at any time before its normal expiration. If Board terminates Superintendent without cause before its normal expiration, it shall pay to Superintendent, conditioned on Superintendent's signing of a General Release Agreement, the equivalent of his base salary provided under the Contract for either twelve (12) months or the number of months remaining on the Contract, whichever is less. A sample General Release Agreement is attached to this Agreement as Attachment "A."

70. The compensation set forth in Paragraph 69 shall be the only compensation of any kind which shall be due to Superintendent if Superintendent is terminated without cause by Board.

Abuse of Office

71. In accordance with the requirements of AB 1344, in the event this Agreement is terminated, any cash settlement paid to the Superintendent related to such termination shall be fully reimbursed to the District in the event the Superintendent is convicted of a crime involving an abuse of office or position as described in Government Code section 53243.4. In addition, any funds paid for salary during a paid administrative leave pending an investigation into, or funds paid for criminal defense of, charges of abuse of office or position shall be fully reimbursed to the District in the event the Superintendent is convicted of such crime. Any such required reimbursement shall be made within thirty (30) days of conviction, regardless of any appeal, and may be deducted from future wages, settlements, or payments owed to the Superintendent. Nothing contained herein shall preclude other means of obtaining reimbursement.

Termination by Mutual Consent

72. Notwithstanding any other provision of the Contract, Board and Superintendent may, by mutual consent, terminate the Contract before its expiration.

73. If the Contract is terminated under Paragraph 72, there shall be no compensation, payment or buy-out, unless mutually agreed upon.

Termination by Death

74. The Contract shall terminate immediately upon the death of Superintendent and all rights and obligations of the Parties under the Contract shall be deemed fully satisfied.

Liability for Taxes

75. Notwithstanding any other provision of the Contract, District shall not be liable (except in cases of District errors or omissions) for any state or federal tax consequences to Superintendent, any designated beneficiary hereunder, or the heirs, administrators, executors, successors, and assigns of Superintendent. Superintendent shall assume sole liability for any state or federal tax consequences of the Contract or any related contract and agrees to indemnify and hold District harmless from such tax consequences.

Superintendent Indemnification

76. District shall include Superintendent as a named insured in its liability and errors and omissions insurance policies.

77. District shall, to the full extent permitted by law, defend, hold harmless, and indemnify Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against him in his personal capacity or in his official capacity as an agent and/or employee of District, provided that the incident arose while Superintendent was acting on matters related to his employment with District.

78. In no event will any individual Board member be personally liable for indemnifying Superintendent.

General Provisions

Full and Complete Contract

79. The Contract is the full and complete contract between the Parties, It can be changed or modified only in writing signed by Superintendent and Board President or designee after Board approval.

Entire Contract

80. The Contract contains the entire 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 the Contract. The Contract is intended by the Parties to be the sole instrument governing the relationship between the Parties unless a provision of law, now or hereinafter enacted, is specifically applicable to the Contract or to the relationship between Board and Superintendent.

Applicable Laws

81. Except as modified pursuant to Paragraphs 64, 65 and 74 or by another express term of the Contract, the Contract is subject to all applicable laws of the State of California, the rules and regulations of the State Board of Education, and Board rules, regulations, and policies. These laws, rules, regulations, and policies referenced herein are a part of the terms and conditions of the Contract as though fully set forth herein.

Construction

82. The Contract will be liberally construed to effectuate the intention of the Parties with respect to the transaction described herein. In determining the meaning of, or resolving any ambiguity with respect to, any word, phrase or provision of the Contract, it is understood and agreed that the Parties have participated equally or have had equal opportunity to participate in the drafting hereof and no such contract term shall be construed or resolved against either party based on any rule of construction.

Delivery of Notices

83. All notices permitted or required under the Contract shall be given to Superintendent at the following address:

Antonio Castro
475 Charles Street
Moorpark, CA 93021

84. Such notices shall be deemed received when personally delivered or when deposited in the U.S. Mail. However, actual notice shall be deemed adequate notice on the date actual notice occurred, regardless of the method of service.

Headings

85. The headings of sections of the Contract have been inserted for convenience of reference only and shall not affect the interpretation of any of the provisions of the Contract.

Attorney's Fees

86. In the event of any action or proceeding to enforce or construe any of the provisions of the Contract, Superintendent and Board shall each bear the cost of their own attorney's fees and costs regardless of the outcome of the action or proceeding.

Severability

87. If any portion of the Contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforceability of the remaining provisions of the Contract,

Governing Law and Venue

88. The Contract, and the rights and obligations of the Parties, shall be governed by and construed in accordance with the laws of the State of California. The Parties also agree that in the event of litigation, venue shall be the proper state or federal court serving Ventura County, State of California.

No Assignment

89. Superintendent may not assign or transfer any rights granted or obligations assumed in the Contract.

Conflict with Board Policies

90. In the event of a conflict between the terms of the Contract, or any amendments thereto, and the terms of Board-adopted policies, the terms of the Contract shall prevail.

IN WITNESS, we affix our signatures to the Contract as the full and complete understanding of the relationships between the parties.

GOVERNING BOARD THE VENTURA UNIFIED SCHOOL DISTRICT:

By: _____	By: _____
— Sabrena Rodriguez, Board President	— Velma Lomax, Board Member
By: _____	By: _____
— Dr. Jerry Dannenberg, Vice President	— Amy Callahan, Board Member
By: _____	
— Calvin Peterson, Board Member	

I, Antonio Castro, accept Board's offer of employment and agree to comply with the Contract and fulfill all of the duties required herein as Superintendent of the Ventura Unified School District.

Dr. Antonio Castro, Superintendent

Date

ATTACHMENT "A"
GENERAL RELEASE AGREEMENT

This GENERAL RELEASE Separation Agreement and General Release of All Claims ("**GENERAL RELEASE AGREEMENT**") is made between ANTONIO CASTRO ("**EMPLOYEE**"), and VENTURA UNIFIED SCHOOL DISTRICT ("**EMPLOYER**"),

RECITALS

A. On or about June 28, 2022, **EMPLOYEE** and **EMPLOYER** entered into an Employment Agreement which governed the terms of **EMPLOYEE**'s employment with **EMPLOYER** (the "**AGREEMENT**");

B. Under the terms of the **AGREEMENT**, **EMPLOYER** and **EMPLOYEE** mutually agreed that **EMPLOYEE**'s employment with the **EMPLOYER** could be terminated without cause. **EMPLOYER** agreed to pay **EMPLOYEE** severance following his termination without cause from employment on the condition of **EMPLOYEE**'s execution of this **GENERAL RELEASE AGREEMENT**.

C. In order to avoid the substantial expense and inconvenience of further administrative procedures and/or litigation, to facilitate **EMPLOYEE**'S transition from employment, and to fully and finally settle all differences that may exist between them, the parties have reached the mutual decision to end their employment relationship on the terms and conditions outlined the **AGREEMENT** and the terms set forth in this **GENERAL RELEASE AGREEMENT**.

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES CONTAINED HEREIN, IT IS HEREBY AGREED AS FOLLOWS:

1. Payment. In accordance with the terms of the **AGREEMENT**, in connection with the separation of **EMPLOYEE**'s employment, **EMPLOYER** shall issue the following payments:

a. A. **EMPLOYEE** shall receive a severance payment of _____[INSERTE AMOUNT]_____ subject to appropriate withholding as described in paragraph 1.B of this **GENERAL RELEASE AGREEMENT**.

b. **EMPLOYER** will transmit these amounts to **EMPLOYEE** within ten (10) calendar days after the Effective Date of **GENERAL RELEASE AGREEMENT**.

2. Withholding: **EMPLOYEE** acknowledges and understands that the payments made by **EMPLOYER**, as described in Paragraph 1.A above, represents compensation and that, therefore **EMPLOYER** will withhold from the gross amount of this payment, all taxes and other appropriate deductions that it would normally withhold from the earnings of **EMPLOYEE**, and that **EMPLOYER** will report the gross amounts of this payment to governmental agencies as earnings of the individual to whom the payment is made.

3. Mutual General Release of All Claims. **EMPLOYEE** unconditionally, irrevocably and absolutely releases and discharges the **EMPLOYER** as well as any other present or former employees, officers, agents, attorneys, affiliates, successors, assigns and all other representatives of **EMPLOYER** (collectively, "**RELEASEES**"), from any and all causes of action, judgments, liens, indebtedness, damages, losses, claims (including attorneys' fees and costs), liabilities and demands of whatsoever kind and character that **EMPLOYEE** may now or hereafter have against **RELEASEES** arising from **EMPLOYEE**'s employment with and separation from employment with **EMPLOYER**, including all incidents or events occurring on or before the **EFFECTIVE DATE** of this **GENERAL RELEASE AGREEMENT**, and these claims shall collectively be referred to hereafter as "**EMPLOYEE'S RELEASED CLAIMS**." To the extent permitted by law, this release is intended to be interpreted broadly to apply to all transactions and occurrences between **EMPLOYEE** and any of the **RELEASEES**, including but not limited to any and all claims related to **EMPLOYEE**'s employment and separation from employment with **EMPLOYER**, including the employment conditions, and all other losses, liabilities, claims, charges, demands and causes of action, known or unknown, suspected or unsuspected. **EMPLOYEE'S RELEASED CLAIMS** include, without limitation, any claims under the laws of contract or tort, the common law, the state or federal Constitution, any state or federal statutes (including, without limitation, the California Fair Employment and Housing Act, the California Civil Code, the California Government Code, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act, the Age Discrimination in Employment Act, Health and Safety Code section 1278.5, and Government Code section 8547), any policy of **EMPLOYER**. **EMPLOYEE'S RELEASED CLAIMS** include all claims for physical or psychological injuries, illness, damage or death, and all claims for attorneys' fees, costs, and expenses. Notwithstanding the foregoing, **EMPLOYEE'S RELEASED CLAIMS** shall not include any other claims that cannot lawfully be waived or released by private agreement, including any and all vested rights through the date of her separation as well as any rights she has related to her accrued sick time under any benefit plan.

EMPLOYER unconditionally, irrevocably and absolutely release and discharge the **EMPLOYEE**, as well as **EMPLOYEE'S** agents, attorneys, affiliates, successors, assigns and all other representatives of **EMPLOYEE** (collectively, "**EMPLOYEE'S RELEASED PARTIES**"), from any and all causes of action, judgments, liens, indebtedness, damages, losses, claims (including attorneys' fees and costs), liabilities and demands of whatsoever kind and character that **EMPLOYER** may now or hereafter have against the **EMPLOYEE** arising from incidents or events occurring on or before the **EFFECTIVE DATE** of this **AGREEMENT**, and these claims shall collectively be referred to hereafter as "**EMPLOYER'S RELEASED CLAIMS.**" To the extent permitted by law, this release is intended to be interpreted broadly to apply to all transactions and occurrences between **EMPLOYEE** and any of **RELEASEES**, including but not limited to any and all claims related to **EMPLOYEE's** employment with **EMPLOYER**, including the employment conditions, and all other losses, liabilities, claims, charges, demands and causes of action, known or unknown, suspected or unsuspected. Notwithstanding the foregoing, **EMPLOYER'S RELEASED CLAIMS** shall not include any other claims that cannot lawfully be waived or released by private agreement.

4. Unknown or Different Facts or Law. **EMPLOYER** and **EMPLOYEE** acknowledges that they may discover facts or law different from, or in addition to, the facts or law they know or believe to exist with respect to a released claim. **EMPLOYEE** and **EMPLOYER** agree, nonetheless, that this **GENERAL RELEASE AGREEMENT** and the releases contained in it shall be and remain effective in all respects notwithstanding such different or additional facts or law.

5. California Civil Code Section 1542 Waiver. **EMPLOYER** and **EMPLOYEE** expressly acknowledge and agree that the releases contained in this **GENERAL RELEASE AGREEMENT** include a waiver of all rights under Section 1542 of the California Civil Code. This statute reads as follows:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS WHICH THE CREDITOR DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, WHICH IF KNOWN BY HIM OR HER MUST HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR.

EMPLOYER and **EMPLOYEE** acknowledge that they have read all of this **GENERAL RELEASE AGREEMENT**, including the above Civil Code section, and that they fully understand both the **GENERAL RELEASE AGREEMENT** and the Civil Code section. **EMPLOYER** and **EMPLOYEE** waive any benefits and rights granted to them pursuant to Civil Code section 1542.

6. No Prior Assignments or Liens. **EMPLOYEE** represents and warrants that **EMPLOYEE** has not assigned to any other person or entity any of the **EMPLOYEE'S RELEASED CLAIMS**. **EMPLOYEE** agrees to defend, indemnify and hold **EMPLOYER** harmless from any liability, losses, claims, damages, costs or expenses, including reasonable attorneys' fees, arising out of a breach of the representations and warranties contained in this paragraph.

7. No Admissions. By entering into this **GENERAL RELEASE AGREEMENT**, neither **EMPLOYER**, nor any of the other **RELEASEES** admit that they have engaged in, or are now engaging in, any unlawful conduct or employment practice. It is understood and agreed that this **GENERAL RELEASE AGREEMENT** is not an admission of liability, and that **EMPLOYER** and the other **RELEASEES** specifically deny liability and intend merely to avoid further litigation and expense by entering into this **GENERAL RELEASE AGREEMENT**. The parties agree that it is their mutual intention that neither this **GENERAL RELEASE AGREEMENT** nor any terms hereof shall be admissible in any other or future proceedings against **EMPLOYER**, or any of the other **RELEASEES**, except a proceeding to enforce this **GENERAL RELEASE AGREEMENT**.

8. Covenant Not to Sue. **EMPLOYEE** agrees, to the fullest extent permitted by law, that **EMPLOYEE** will not initiate or file a lawsuit or internal proceeding to assert any **EMPLOYEE'S RELEASED CLAIMS**. If any such action is brought, this **GENERAL RELEASE AGREEMENT** will constitute an Affirmative Defense thereto, and **EMPLOYER** and any other **RELEASEES** named in such action shall be entitled to recover reasonable costs and attorneys' fees incurred in defending against any **EMPLOYEE'S RELEASED CLAIMS**.

Nothing in this **GENERAL RELEASE AGREEMENT** shall affect the rights and responsibilities of the U.S. Equal Employment Opportunity Commission ("EEOC") or the California Department of Fair Employment and Housing ("DFEH") to enforce Title VII of the Civil Rights Act of 1964, as amended, the California Fair Employment and Housing Act, as amended, or any other applicable law. Nor shall anything in this **GENERAL RELEASE AGREEMENT** be construed as a basis for interfering with **EMPLOYEE's** protected right to file a charge with, or participate in an investigation or proceeding conducted by, the EEOC or any other state, federal or local government entity. Notwithstanding the foregoing, if the EEOC or any other state, federal or local government entity commences a lawful investigation or issues a complaint on **EMPLOYEE's** behalf, **EMPLOYEE** specifically waives and releases **EMPLOYEE'S** right, if any, to recover any monetary or other benefits of any sort whatsoever in connection with that investigation or administrative proceeding.

9. Acknowledgment of Payment of Compensation/Benefits. **EMPLOYEE** acknowledges and affirms that **EMPLOYEE** has been paid and/or has received any and all wages, benefits and compensation to which **EMPLOYEE** is entitled as a result of **EMPLOYEE'S** employment with **EMPLOYER**, including but not limited to, accrued but unused vacation time through the date of separation from employment.

10. COBRA Rights. **EMPLOYER** will provide to **EMPLOYEE**, prior to separation and under separate cover, information regarding any COBRA health insurance continuation and retirement benefits, and to the continuation of life and disability insurance. To the extent that **EMPLOYEE** has such rights, nothing in this **GENERAL RELEASE AGREEMENT** will impair those rights.

11. Confidentiality Provision. The parties and their attorneys agree that they will not voluntarily release this **GENERAL RELEASE AGREEMENT** to third parties or to otherwise disclose its contents publicly except under the following circumstances: (a) **EMPLOYER** receives a request and determines it is required by law to release the document to the person or entity submitting the request; (b) either party is required to disclose the **GENERAL RELEASE AGREEMENT** pursuant to a subpoena issued by a competent authority or an order issued by a court or tribunal of competent jurisdiction; or (c) **EMPLOYER** determines that disclosure is necessary for the **EMPLOYER** to defend itself in a judicial action or administrative proceeding (either internal or external). Nothing in this provision shall preclude the parties from sharing a copy of this **GENERAL RELEASE AGREEMENT** or disclosing its contents to (a) their accountants or attorneys, (b) in the case of **EMPLOYER**, its officers, agents or employees with a need to know in order to perform their duties, and (c) in the case of **EMPLOYEE**, **EMPLOYEE'S** domestic partner or spouse. **EMPLOYEE** agrees that, in response to any inquiry regarding her employment and separation or this **GENERAL RELEASE AGREEMENT**, **EMPLOYEE** will limit the response to "The matter has been resolved to everyone's satisfaction."

12. Older Workers Benefit Protection Act. It is the intention of the parties that the releases contained in this **GENERAL RELEASE AGREEMENT** comply with the provisions of the Older Workers Benefit Protection Act (29 U.S.C. § 626(f)) and thereby effectuate the release by **EMPLOYEE** of any potential claims under the federal Age Discrimination in Employment Act ("ADEA"). Accordingly, **EMPLOYEE** agrees as follows: (i) **EMPLOYEE** has carefully reviewed the this **GENERAL RELEASE AGREEMENT**, and understands the terms and conditions it contains; (ii) **EMPLOYEE** has been advised of the right to consult any attorney or representative of **EMPLOYEE'S** choosing to review this **GENERAL RELEASE AGREEMENT**; (iii) **EMPLOYEE** is receiving consideration that is above and beyond anything of value to which **EMPLOYEE** is already entitled; (iv) **EMPLOYEE** does not waive right or claims that may arise after

the date on which **EMPLOYEE** executes this **GENERAL RELEASE AGREEMENT**; (v) **EMPLOYEE** has had twenty-one (21) days to consider whether to agree to the terms and conditions set forth in this **GENERAL RELEASE AGREEMENT**. **EMPLOYEE** may sign this **GENERAL RELEASE AGREEMENT** sooner, but in doing so, **EMPLOYEE** acknowledges that the decision to sign was **EMPLOYEE'S** alone and, as a result, **EMPLOYEE** has voluntarily waived the balance of the 21-day review period.

13. Seven-Day Revocation Period and Effective Date. **EMPLOYEE** shall have seven (7) days after executing this **GENERAL RELEASE AGREEMENT** to reconsider and revoke the release of ADEA claims under this **GENERAL RELEASE AGREEMENT**. Any such revocation must be in writing and delivered to _____ [insert name and contact information] no later than the seventh (7th) day following **EMPLOYEE'S** execution of this **GENERAL RELEASE AGREEMENT**. This **GENERAL RELEASE AGREEMENT** shall not become effective or enforceable until the seven-day revocation period has expired, or until the date of the last signature on this **GENERAL RELEASE AGREEMENT**, whichever is later ("**GENERAL RELEASE AGREEMENT EFFECTIVE DATE**"). If **EMPLOYEE** revokes the release of ADEA claims under this **GENERAL RELEASE AGREEMENT**, **EMPLOYER** will have the option to: (a) continue to accept the **GENERAL RELEASE AGREEMENT**, accepting that there is no release of ADEA claims, or (b) revoke, cancel, nullify, or rescind the entire **GENERAL RELEASE AGREEMENT**, and in such case, the **GENERAL RELEASE AGREEMENT** shall not be effective or enforceable, **EMPLOYEE** will not receive the consideration described herein, and **EMPLOYEE** agrees that the statute of limitations has not been tolled or precluded under any theory (including, but not limited to, equitable tolling, equitable estoppel, equitable excuse, the continuing violations theory, the delayed discovery rule) for any reason, including the fact that the parties engaged in settlement negotiations.

14. California Law. This **GENERAL RELEASE AGREEMENT** is made and entered into in the State of California and shall in all respects be interpreted and enforced in accordance with California law, without regard to conflicts of laws provisions. The parties agree that any action to enforce any term of this **GENERAL RELEASE AGREEMENT** shall be filed in the Superior Court, County of Ventura. Accordingly, the parties also agree to submit to the jurisdiction of the State of California for any action to enforce any term of this **GENERAL RELEASE AGREEMENT**.

15. Severability. Should it be determined by a court that any term of this **GENERAL RELEASE AGREEMENT** is unenforceable, that term shall be deemed to be deleted. However, the validity and enforceability of the remaining terms shall not be affected by the deletion of the unenforceable terms.

16. Modifications. This **GENERAL RELEASE AGREEMENT** may be amended only by a written instrument executed by all parties hereto.

17. Cooperation. The parties agree to do all things necessary and to execute all further documents necessary and appropriate to carry out and effectuate the terms and purposes of this **GENERAL RELEASE AGREEMENT**.

18. Interpretation; Construction. The headings set forth in this **GENERAL RELEASE AGREEMENT** are for convenience only and shall not be used in interpreting this **GENERAL RELEASE AGREEMENT**. **EMPLOYEE** acknowledges that **EMPLOYEE** has had an opportunity to review and discuss each term of this **GENERAL RELEASE AGREEMENT** with legal counsel and, therefore, the normal rule of construction, which is that any ambiguities in the document are resolved against the drafting party, shall not be employed in the interpretation of this **GENERAL RELEASE AGREEMENT**.

19. Entire Agreement. The parties to this **GENERAL RELEASE AGREEMENT** declare and represent that no promise, inducement or agreement not herein discussed has been made between the parties and that the **AGREEMENT AND GENERAL RELEASE AGREEMENT** contains the entire expression of agreement between the parties on the subjects addressed herein.

20. Binding Effect. This **GENERAL RELEASE AGREEMENT** shall bind the heirs, personal representatives, successors, and assigns of each party, and it shall inure to the benefit of each party and their respective heirs, successors, and assigns.

21. Counterparts. This **GENERAL RELEASE AGREEMENT** may be executed in counterparts. The execution of a signature page of this **GENERAL RELEASE AGREEMENT** shall constitute the execution of the **GENERAL RELEASE AGREEMENT**, and the **GENERAL RELEASE AGREEMENT** shall be binding on each party upon that party's signing of such a counterpart. The signing of a facsimile or .pdf copy shall have the same force and effect as the signing of an original, and a facsimile or .pdf signature shall be deemed an original and valid signature.

22. Advice of Counsel. The parties declare and represent that they are executing this **GENERAL RELEASE AGREEMENT** with full advice from their respective legal counsel, that they intend that this **GENERAL RELEASE AGREEMENT** shall be complete and shall not be subject to any claim of mistake, that the releases herein express a full and complete release and that, regardless of the adequacy or inadequacy of the consideration, each intends the releases herein to be final and complete. Each party executes this release with the full knowledge that this release covers all possible claims to the fullest extent permitted by law.

PLEASE READ CAREFULLY. THIS GENERAL RELEASE AGREEMENT
INCLUDES A RELEASE OF ALL KNOWN AND UNKNOWN CLAIMS.

**WHEREFORE, THE PARTIES HAVE VOLUNTARILY EXECUTED THIS
AGREEMENT ON THE DATES SHOWN BELOW.**

Dated: _____, 20__

ANTONIO CASTRO

By: _____
Dr. Antonio Castro

Dated: _____, 20__

VENTURA UNIFIED SCHOOL DISTRICT

By: _____
Ventura Unified School District