

# **RANCHO SANTA FE SCHOOL DISTRICT**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**





## Rancho Santa Fe School District 2022-2023 Proposed Budget

	21 -22 Estimated Actuals	21-22 Projected Actuals	22-23 Budget Proposal	Notes
<b>Revenues</b>				
LCFF & EPA	\$ 270,001	\$ 270,001	\$ 269,463	
Property Taxes	\$ 10,430,701	\$ 10,430,701	\$ 10,639,325	20-21 - 3.6%; 21-22 - 3%; 22-23 - 2%
RSFEF	\$ 800,000	\$ 800,000	\$ 1,236,000	22-23: \$1M Grant + \$236K excess
Federal	\$ 458,083	\$ 413,083	\$ 524,998	Projected: moving \$45K of ESSER funds to 22-23
State	\$ 370,107	\$ 218,198	\$ 437,020	Projected: moving ELOP, Ed Effectiveness to 22-23
Strs on Behalf	\$ 615,802	\$ 615,802	\$ 641,271	
SPED (all)	\$ 686,206	\$ 631,022	\$ 679,100	Projected: moving new SPED fund to 22-23
Local (Rentals & Interest)	\$ 256,428	\$ 256,428	\$ 206,500	ipad sales in 21-22
<b>Total Revenues</b>	<b>\$ 13,887,328</b>	<b>\$ 13,635,235</b>	<b>\$ 14,633,677</b>	

<b>Expenditures</b>				
Certificated	\$ 5,810,838	\$ 5,700,000	\$ 6,155,199	Moving ELOP to 22-23
Classified	\$ 2,098,831	\$ 1,975,000	\$ 2,220,334	
Employee Benefits	\$ 2,930,560	\$ 2,675,000	\$ 3,270,231	
Strs on Behalf	\$ 615,802	\$ 615,802	\$ 641,271	
Books & Supplies	\$ 664,453	\$ 590,000	\$ 691,750	Moving ESSER funds to 22-23
Services and Other Operating	\$ 1,512,425	\$ 1,180,000	\$ 1,488,828	Moving Ed Effectiveness & new SPED fund to 22-23
Capital Outlay	\$ 255,733	\$ 253,770	\$ -	
<b>Total Expenditures</b>	<b>\$ 13,888,642</b>	<b>\$ 12,989,572</b>	<b>\$ 14,467,613</b>	
<b>Budget Balance</b>	<b>\$ (1,314)</b>	<b>\$ 645,663</b>	<b>\$ 166,064</b>	
Transfer In	\$ 232,733	\$ 232,733	\$ -	
Set Asides *	\$ (392,475)	\$ (392,475)	\$ (392,475)	\$110K Tech, \$220K, Maintenance, \$62,475 OPEB
<b>Beginning of the Year Balance</b>	<b>\$ 2,441,671</b>	<b>\$ 2,441,671</b>	<b>\$ 2,905,966</b>	
<b>Ending Balance</b>	<b>\$ 2,280,615</b>	<b>\$ 2,927,592</b>	<b>\$ 2,679,555</b>	
<b>Surplus/Deficit</b>	<b>\$ (161,056)</b>	<b>\$ 485,921</b>	<b>\$ (226,411)</b>	

Program/Category	FTE	Headcount	Salary	Benefits w/o life	Health/Life	Materials/Supplies	Travel/Conf/Dues Membership	Prof Services & Operations	Totals	Notes
<b>ELEMENTARY</b>										
Homeroom Teachers	23.00	23	\$2,209,812	\$ 519,306	\$ 260,653				\$ 2,989,771	2 additional teachers
Intervention Teachers	5.00	5	\$ 510,545	\$ 119,978	\$ 57,570				\$ 688,093	\$113,513 ESSER Funding \$102,680 Title I Funding
Engineering/Robotics & Kinder Electives	1.00	2	\$ 68,871	\$ 15,875	\$ 11,514	\$ 10,000		\$ 10,000	\$ 106,260	Engineering @75%
Assemblies/Author Visits/Experiences									\$ 10,000	
Classroom Budgets						\$ 13,500			\$ 13,500	
Elementary - Supplies, Materials, Instructional						\$ 84,000	\$ 1,000		\$ 85,000	\$85K last year
Garden Supplies						\$ 5,000			\$ 5,000	
Other Books						\$ 10,000			\$ 10,000	
Science Discovery						\$ 10,000		\$ 12,000	\$ 22,000	consumables (math, Foss)
Textbooks/Curriculum Adoption						\$ 132,500	\$ 1,000	\$ 22,000	\$ 165,500	
<b>Totals:</b>	<b>29.00</b>	<b>30</b>	<b>\$2,789,228</b>	<b>\$ 655,159</b>	<b>\$ 329,737</b>	<b>\$ 332,500</b>	<b>\$ 1,000</b>	<b>\$ 22,000</b>	<b>\$ 3,929,624</b>	
<b>MIDDLE SCHOOL</b>										
Middle - ELA	4.75	5	\$ 405,943	\$ 95,397	\$ 57,570				\$ 558,910	
Middle - History	2.50	3	\$ 326,225	\$ 75,663	\$ 34,542				\$ 437,430	
Middle - Math	3.00	3	\$ 297,804	\$ 68,809	\$ 34,542				\$ 396,155	
Middle - Science	3.00	3	\$ 295,096	\$ 69,348	\$ 34,542	\$ 13,000			\$ 411,986	
Middle - Spanish	1.00	1	\$ 96,663	\$ 22,716	\$ 11,514				\$ 130,893	
Assemblies/Author Visits/Experiences								\$ 5,000	\$ 5,000	
Athletics (Stipends, Refs, Fees)			\$ 80,000	\$ 18,440	\$ -	\$ 16,500		\$ 25,000	\$ 139,940	replace T&F equip, golf
Classroom Budgets						\$ 4,000			\$ 4,000	
MS - Supplies, Materials, Instructional						\$ 32,000	\$ 1,000		\$ 33,000	
MS Stipends (Athletic, ASB, Yearbook)			\$ 17,000	\$ 3,919	\$ -				\$ 20,919	
Other Books						\$ 5,000			\$ 5,000	
Textbooks/Curriculum Adoption						\$ 5,500			\$ 5,500	consumable (math, Foss)
<b>Totals:</b>	<b>14.25</b>	<b>15</b>	<b>\$1,513,731</b>	<b>\$ 355,290</b>	<b>\$ 172,710</b>	<b>\$ 76,000</b>	<b>\$ 1,000</b>	<b>\$ 30,000</b>	<b>\$ 2,148,731</b>	
<b>SHARED RESOURCES/ELECTIVES</b>										
Art	1.00	1	\$ 83,510	\$ 19,625	\$ 11,514	\$ 12,000			\$ 126,649	
Computer/Engineering	1.00	1	\$ 100,989	\$ 23,732	\$ 11,514	\$ 5,500			\$ 141,735	
Drama	1.00	1	\$ 68,944	\$ 16,202	\$ 11,514	\$ 9,000			\$ 105,660	21-22 = \$13,000 for supplies/services
Music	1.00	1	\$ 92,249	\$ 21,679	\$ 11,514	\$ 8,800		\$ 1,000	\$ 135,242	
Music - Hourly (5 people = 40 hours per week)	1.00	5	\$ 90,000	\$ 15,250	\$ -				\$ 105,250	
Physical Education	2.00	2	\$ 155,367	\$ 36,511	\$ 23,028	\$ 2,750			\$ 217,656	
Classroom Budgets						\$ 2,500			\$ 2,500	
Instructional/Diagnostic Software						\$ 58,000			\$ 58,000	\$26K ESSER Funds
Stipends (Lunch Clubs, ILT, IS, BTSA)			\$ 80,000	\$ 18,800	\$ -				\$ 98,800	\$18K Ed Effectiveness, \$16K IS
Student Food Budget (Celebrations, Honor Roll)						\$ 3,500			\$ 3,500	new budget line
<b>Totals:</b>	<b>7.00</b>	<b>11</b>	<b>\$ 671,059</b>	<b>\$ 151,799</b>	<b>\$ 69,084</b>	<b>\$ 102,050</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 994,992</b>	
<b>SPECIAL FUND PROJECTS/LCAP</b>										
Advance Learners								\$ 20,000	\$ 20,000	
ELA Curriculum & Professional Development						\$ 20,000		\$ 50,000	\$ 70,000	\$40K Ed Effectiveness Funding
ELD Materials						\$ 5,000			\$ 5,000	
ELOP			\$ 168,500						\$ 168,500	TBD
Math Professional Development								\$ 50,000	\$ 50,000	100% Ed Effectiveness Funding
Parent Workshops/Community Building								\$ 10,000	\$ 10,000	100% ESSER Funding
Reading Intervention Materials									\$ 10,000	100% ESSER Funding
Restorative Professional Development								\$ 6,000	\$ 6,000	100% Title II Funding
Science Professional Development								\$ 6,000	\$ 6,000	100% Title II Funding
SEL Curriculum & Professional Development								\$ 25,000	\$ 25,000	50% Ed Effectiveness, 40% ESSER
Social Science Materials & PD						\$ 30,000		\$ 6,000	\$ 36,000	100% ESSER & Title II Funding



# **Certification**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X

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

X

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

Budget available for inspection at:

Place: Business Office

Date: May 31, 2022

Adoption Date: June 07, 2022

Signed: \_\_\_\_\_

Clerk/Secretary of  
the Governing  
Board

(Original signature  
required)

Public Hearing:

Place: R. Roger Rowe School

Date: June 03, 2022

Time: 08:30 AM

Contact person for additional information on the budget reports:

Name: Allison Oppeltz

Title: Director of Finance

Telephone: 858-756-1141

E-mail: aoppeltz@rsf.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • 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
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 07, 2022
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	



A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	
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# **Fund 01**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,700,702.00	38,302.00	10,739,004.00	10,908,788.02	38,382.00	10,947,170.02	1.9%
2) Federal Revenue		8100-8299	0.00	583,666.58	583,666.58	0.00	635,326.00	635,326.00	8.9%
3) Other State Revenue		8300-8599	98,390.00	1,026,419.01	1,124,809.01	108,970.00	1,097,017.00	1,205,987.00	7.2%
4) Other Local Revenue		8600-8799	1,056,429.28	390,892.00	1,447,321.28	1,442,500.00	402,694.00	1,845,194.00	27.5%
5) TOTAL, REVENUES			11,855,521.28	2,039,279.59	13,894,800.87	12,460,258.02	2,173,419.00	14,633,677.02	5.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,862,220.34	948,618.00	5,810,838.34	5,170,191.00	985,008.00	6,155,199.00	5.9%
2) Classified Salaries		2000-2999	1,527,704.00	571,127.00	2,098,831.00	1,689,967.00	530,367.00	2,220,334.00	5.8%
3) Employee Benefits		3000-3999	2,465,000.00	1,081,361.99	3,546,361.99	2,769,082.00	1,142,420.00	3,911,502.00	10.3%
4) Books and Supplies		4000-4999	511,885.27	160,039.84	671,925.11	548,664.00	143,086.00	691,750.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	997,340.01	515,084.99	1,512,425.00	1,093,400.00	395,428.00	1,488,828.00	-1.6%
6) Capital Outlay		6000-6999	232,733.00	23,000.00	255,733.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		7300-7399	10,596,882.62	3,299,231.82	13,896,114.44	11,271,304.00	3,196,309.00	14,467,613.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,258,638.66	(1,259,952.23)	(1,313.57)	1,188,954.02	(1,022,890.00)	166,064.02	-12,742.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	232,733.00	0.00	232,733.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	409,316.00	0.00	409,316.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,077,179.98)	1,077,179.98	0.00	(1,069,052.01)	1,069,052.01	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,253,762.98)	1,077,179.98	(176,583.00)	(1,069,052.01)	1,069,052.01	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			4,875.68	(182,772.25)	(177,896.57)	119,902.01	46,162.01	166,064.02	-193.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) AS of July 1 - Audited (F1a + F1b)			2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%
2) Ending Balance, June 30 (E + F1e)			2,052,684.63	211,089.99	2,263,774.62	2,172,586.64	257,252.00	2,429,838.64	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	231,090.00	231,090.00	0.00	257,252.00	257,252.00	11.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,052,684.63	(20,000.01)	2,032,684.62	2,172,586.64	0.00	2,172,586.64	6.9%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) in Banks		9120	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) in Revolving Cash Account		9130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Accounts Receivable		9200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Due from Grantor Government		9290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Due from Other Funds		9310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Stores		9320	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	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) Unnamed Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)									
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	157,463.00	0.00	157,463.00		157,463.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	112,538.00	0.00	112,538.00		112,000.00	0.00	-0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00		0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	56,877.00	0.00	56,877.00		58,014.54	0.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00		0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,101,249.00	0.00	10,101,249.00		10,303,273.98	0.00	2.0%
Unsecured Roll Taxes		8042	268,315.00	0.00	268,315.00		273,681.30	0.00	2.0%
Prior Years' Taxes		8043	4,260.00	0.00	4,260.00		4,345.20	0.00	2.0%
Supplemental Taxes		8044	0.00	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	New
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment									0.0%
Subtotal, LCFF Sources			10,700,702.00	0.00	10,700,702.00	10,908,788.02	0.00	10,908,788.02	1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	38,302.00	38,302.00	0.00	38,382.00	38,382.00	0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,700,702.00	38,302.00	10,739,004.00	10,908,788.02	38,382.00	10,947,170.02	1.9%
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	89,191.00	89,191.00	0.00	81,407.00	81,407.00	-8.7%
Special Education Discretionary Grants		8182	0.00	28,921.00	28,921.00	0.00	28,921.00	28,921.00	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%
FEIMA		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		106,838.00	106,838.00	0.00	106,838.00	106,838.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		25,162.00	25,162.00	0.00	16,891.00	16,891.00	-32.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, English Learner Program	4203	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	333,554.58	333,554.58	0.00	401,269.00	401,269.00	20.3%
<b>TOTAL: FEDERAL REVENUE</b>			0.00	583,666.58	583,666.58	0.00	635,326.00	635,326.00	8.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			17,690.00	0.00	17,690.00	17,690.00	0.00	17,690.00	0.0%
Tax Relief Subventions			80,700.00	28,848.01	109,548.01	91,280.00	36,400.00	127,680.00	16.6%
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	997,571.00	997,571.00	0.00	1,060,617.00	1,060,617.00	6.3%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			98,390.00	1,026,419.01	1,124,809.01	108,970.00	1,097,017.00	1,205,987.00	7.2%
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	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	148,012.23	0.00	148,012.23	171,500.00	0.00	171,500.00	15.9%
Interest		8660	34,750.00	0.00	34,750.00	35,000.00	0.00	35,000.00	0.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	873,667.05	0.00	873,667.05	1,236,000.00	0.00	1,236,000.00	41.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	390,892.00	390,892.00	390,892.00	402,694.00	402,694.00	402,694.00	3.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of 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			1,056,429.28	390,892.00	1,447,321.28	1,442,500.00	402,694.00	1,845,194.00	27.5%
TOTAL, REVENUES			11,855,521.28	2,039,279.59	13,894,800.87	12,460,258.02	2,173,419.00	14,633,677.02	5.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,415,671.34	812,880.00	5,228,551.34	4,716,423.00	734,368.00	5,450,791.00	4.3%
Certificated Pupil Support Salaries		1200	0.00	135,738.00	135,738.00	0.00	250,640.00	250,640.00	84.6%
Certificated Supervisors' and Administrators' Salaries		1300	446,549.00	0.00	446,549.00	453,768.00	0.00	453,768.00	1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,862,220.34	948,618.00	5,810,838.34	5,170,191.00	985,008.00	6,155,199.00	5.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	334,737.31	472,351.00	807,088.31	426,150.00	376,407.00	802,557.00	-0.6%
Classified Support Salaries		2200	256,139.00	0.00	256,139.00	302,000.00	0.00	302,000.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	98,776.00	98,776.00	0.00	98,776.00	98,776.00	0.0%
Clerical, Technical and Office Salaries		2400	497,033.69	0.00	497,033.69	498,195.00	0.00	498,195.00	0.2%
Other Classified Salaries		2900	439,794.00	0.00	439,794.00	463,622.00	55,184.00	518,806.00	18.0%
TOTAL, CLASSIFIED SALARIES			1,527,704.00	571,127.00	2,098,831.00	1,689,967.00	530,367.00	2,220,334.00	5.8%
EMPLOYEE BENEFITS									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
STRS		3101-3102	867,925.00	777,171.99	1,645,096.99	1,014,423.00	754,574.00	1,768,997.00	7.5%
PERS		3201-3202	337,000.00	85,870.00	422,870.00	381,825.00	127,973.00	509,798.00	20.6%
CASDI/Medicare/Alternative		3301-3302	184,770.00	41,856.00	226,626.00	196,337.00	37,725.00	234,062.00	3.3%
Health and Welfare Benefits		3401-3402	789,306.66	140,014.00	929,320.66	875,410.00	196,298.00	1,071,708.00	15.3%
Unemployment Insurance		3501-3502	63,750.00	11,700.00	75,450.00	34,237.00	5,245.00	39,482.00	-47.7%
Workers' Compensation		3601-3602	141,848.34	24,750.00	166,598.34	151,650.00	20,605.00	172,255.00	3.4%
OPEB, Allocated		3701-3702	80,400.00	0.00	80,400.00	115,200.00	0.00	115,200.00	43.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,465,000.00</b>	<b>1,081,361.99</b>	<b>3,546,361.99</b>	<b>2,769,082.00</b>	<b>1,142,420.00</b>	<b>3,911,502.00</b>	<b>10.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	18,700.00	0.00	18,700.00	15,000.00	0.00	15,000.00	-19.8%
Books and Other Reference Materials		4200	26,701.66	35,000.00	61,701.66	13,162.00	1,838.00	15,000.00	-75.7%
Materials and Supplies		4300	466,483.61	125,039.84	591,523.45	520,502.00	141,248.00	661,750.00	11.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>511,885.27</b>	<b>160,039.84</b>	<b>671,925.11</b>	<b>548,664.00</b>	<b>143,086.00</b>	<b>691,750.00</b>	<b>3.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,500.00	2,037.00	16,537.00	11,500.00	2,537.00	14,037.00	-15.1%
Dues and Memberships		5300	11,000.00	0.00	11,000.00	2,500.00	0.00	2,500.00	-77.3%
Insurance		5400 - 5450	89,400.00	0.00	89,400.00	85,000.00	0.00	85,000.00	-4.9%
Operations and Housekeeping Services		5500	260,000.01	0.00	260,000.01	309,000.00	0.00	309,000.00	18.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,523.00	0.00	85,523.00	37,000.00	0.00	37,000.00	-56.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	526,917.00	513,047.99	1,039,964.99	638,400.00	392,891.00	1,031,291.00	-0.8%
Communications		5900	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>997,340.01</b>	<b>515,084.99</b>	<b>1,512,425.00</b>	<b>1,093,400.00</b>	<b>395,428.00</b>	<b>1,488,828.00</b>	<b>-1.6%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	23,000.00	23,000.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	232,733.00	0.00	232,733.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			232,733.00	23,000.00	255,733.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,596,882.62	3,299,231.82	13,896,114.44	11,271,304.00	3,196,309.00	14,467,613.00	4.1%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	232,733.00	0.00	232,733.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			232,733.00	0.00	232,733.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	409,316.00	0.00	409,316.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,316.00	0.00	409,316.00	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAS		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,077,179.98)	1,077,179.98	0.00	(1,069,052.01)	1,069,052.01	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,077,179.98)	1,077,179.98	0.00	(1,069,052.01)	1,069,052.01	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(1,253,762.98)	1,077,179.98	(176,583.00)	(1,069,052.01)	1,069,052.01	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,700,702.00	38,302.00	10,739,004.00	10,908,788.02	38,382.00	10,947,170.02	1.9%
2) Federal Revenue		8100-8299	0.00	583,666.58	583,666.58	0.00	635,326.00	635,326.00	8.9%
3) Other State Revenue		8300-8599	98,390.00	1,026,419.01	1,124,809.01	108,970.00	1,097,017.00	1,205,987.00	7.2%
4) Other Local Revenue		8600-8799	1,056,429.28	390,892.00	1,447,321.28	1,442,500.00	402,694.00	1,845,194.00	27.5%
5) TOTAL REVENUES			11,855,521.28	2,039,279.59	13,894,800.87	12,460,258.02	2,173,419.00	14,633,677.02	5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,586,181.07	2,799,731.31	9,385,912.38	7,183,369.00	2,527,238.39	9,710,607.39	3.5%
2) Instruction - Related Services	2000-2999		916,235.54	47,044.33	963,279.87	727,846.00	25,038.78	752,884.78	-21.8%
3) Pupil Services	3000-3999		119,869.00	236,345.96	356,214.96	186,299.00	422,613.43	608,912.43	70.9%
4) Ancillary Services	4000-4999		114,600.00	8,905.31	123,505.31	156,950.00	9,273.62	166,223.62	34.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,663,580.00	64,277.91	1,727,857.91	1,945,603.00	66,038.78	2,011,641.78	16.4%
8) Plant Services	8000-8999		1,196,417.01	142,927.00	1,339,344.01	1,071,237.00	146,106.00	1,217,343.00	-9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			10,596,882.62	3,299,231.82	13,896,114.44	11,271,304.00	3,196,309.00	14,467,613.00	4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			1,258,638.66	(1,259,952.23)	(1,313.57)	1,188,954.02	(1,022,890.00)	166,064.02	-12.742.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	232,733.00	0.00	232,733.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	409,316.00	0.00	409,316.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	(1,077,179.98)	1,077,179.98	0.00	(1,069,052.01)	1,069,052.01	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,253,762.96)	1,077,179.98	(176,583.00)	(1,069,052.01)	1,069,052.01	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			4,875.68	(182,772.25)	(177,896.57)	119,902.01	46,162.01	166,064.02	-193.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,047,808.95	393,862.24	2,441,671.19	2,052,684.63	211,089.99	2,263,774.62	-7.3%
2) Ending Balance, June 30 (E + F1e)			2,052,684.63	211,089.99	2,263,774.62	2,172,586.64	257,252.00	2,429,838.64	7.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	231,090.00	231,090.00	0.00	257,252.00	257,252.00	11.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,052,684.63	(20,000.01)	2,032,684.62	2,172,586.64	0.00	2,172,586.64	6.9%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	0.00	50.00
6512	Special Ed: Mental Health Services	157,076.00	147,076.00
6546	Mental Health-Related Services	71,014.00	107,126.00
9010	Other Restricted Local	3,000.00	3,000.00
Total, Restricted Balance		231,090.00	257,252.00



# **Fund 17**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			45,000.00	45,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	409,316.00	0.00	-100.0%
b) Transfers Out		7600-7629	232,733.00	0.00	-100.0%
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			176,583.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			221,583.00	45,000.00	-79.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,635,383.78	4,856,966.78	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,635,383.78	4,856,966.78	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,635,383.78	4,856,966.78	4.8%
2) Ending Balance, June 30 (E + F1e)			4,856,966.78	4,901,966.78	0.9%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	4,901,966.78	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	4,856,966.78	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>e) Collections Awaiting Deposit</b>					
2) Investments		9140	0.00		
3) Accounts Receivable		9150	0.00		
4) Due from Grantor Government		9200	0.00		
5) Due from Other Funds		9290	0.00		
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320	0.00		
8) Other Current Assets		9330	0.00		
9) TOTAL, ASSETS		9340	0.00		
			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G9 + H2) - (I6 + J2)			0.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies					
		8831	0.00	0.00	0.0%
Interest					
		8660	45,000.00	45,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	45,000.00	0.0%
TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF					
		8912	409,316.00	0.00	-100.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,316.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF					
		7612	232,733.00	0.00	-100.0%
To: State School Building Fund/County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			232,733.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs					
		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues					
		8980	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)			178,583.00	0.00	-100.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources					
2) Federal Revenue		8010-8099	0.00	0.00	0.0%
3) Other State Revenue		8100-8299	0.00	0.00	0.0%
4) Other Local Revenue		8300-8599	0.00	0.00	0.0%
5) TOTAL, REVENUES		8600-8799	45,000.00	45,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			45,000.00	45,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	409,316.00	0.00	-100.0%
2) Other Sources/Uses		7600-7629	232,733.00	0.00	-100.0%
a) Sources		6930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			176,583.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
b) Audit Adjustments		9791	4,635,383.78	4,856,966.78	4.8%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%
d) Other Restatements			4,635,383.78	4,856,966.78	4.8%
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,635,383.78	4,856,966.78	4.8%
Components of Ending Fund Balance			4,856,966.78	4,901,966.78	0.9%
a) Nonspendable					
Revolving Cash					
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	0.00	0.00	0.0%
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9780	0.00	4,901,966.78	New
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
		9790	4,856,966.78	0.00	-100.0%

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

# **Multi-Year Worksheet**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



**Multi-Year Projection Assumptions Sheet  
2022-23 Adopted Budget**

**Rancho Santa Fe Elementary**

DESCRIPTION	Data in shaded areas noted for information only			
	SDCOE	FY 2022-23	FY 2023-24	FY 2024-25
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - LCFF	Informational	6.56%	5.38%	4.02%
COLA - DOF Statutory	Informational	6.56%	5.38%	4.02%
COLA - SSC Estimated Planning	Informational	6.56%	5.38%	4.02%
COLA - Other Revenues Sources	(Dist Input-Used In Calc)			
California Consumer Price Index - (SSC Dartboard)	Used In Calc	6.11%	3.14%	1.97%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$163	\$163	\$163
	Restricted	\$65	\$65	\$65
Interest Rate Treasuries	Informational	3.71%	3.25%	3.08%
Property Taxes (% increase)	(District Input)	2.00%	2.00%	2.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 157,463	\$ 157,463
EPA 8012 (LCFF Calc.)	(District Input)		\$ 112,000	\$ 112,000
Average Daily Attendance (ADA) Projections	(District Input)	560.00	560.00	560.00
	% Change		0.00%	0.00%
<b>Salary Step &amp; Column Percent Increases:</b>				
Teachers	1100 (District Input)		1.75%	1.75%
Certificated Pupil Support	1200 (District Input)		1.75%	1.75%
Certificated Supervisor & Admin	1300 (District Input)		0.00%	0.00%
Other Certificated	1900 (District Input)		0.00%	0.00%
Instructional Aides	2100 (District Input)		1.25%	1.25%
Classified Support	2200 (District Input)		1.25%	1.25%
Classified Supervisor & Admin	2300 (District Input)		1.25%	1.25%
Clerical, Technical, & Office Staff	2400 (District Input)		1.25%	1.25%
Other Classified	2900 (District Input)		1.25%	1.25%
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>				
Management Increases	(District Input)		0.00%	0.00%
Certificated Increases	(District Input)		0.00%	0.00%
Classified Increases	(District Input)		0.00%	0.00%
<b>Benefits:</b>				
STRS	3100-3102	19.10%	19.10%	19.10%
PERS	3200-3202	25.370%	25.20%	24.60%
Health & Welfare Increase (% Increase)	3400-3402 (District Input)	0.000%	0.00%	0.00%
State Unemployment	3500-3502	0.50%	0.50%	0.50%
Workers' Comp (% Increase)	3600-3602 (District Input)	0.00%		
OPEB Allocated Costs (% Increase)	**3711-3712 (District Input)	0.000%	0.00%	0.00%
OPEB Active Employee Costs (% Increase)	3751-3752 (District Input)	0.000%	0.00%	0.00%
		Unrestricted	Restricted	Combined
<b>FY 2022-23 General Fund Beginning Balances (District Input)</b>		\$ 2,052,685	\$ 211,090	\$ 2,263,775

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

\*Use Adjustment Column on Revenue\_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts  
 \*\*Roll up to 3701 and 3702

**Rancho Santa Fe Elementary  
Multi-Year Projections Summary Report  
2022-23 Adopted Budget**

DESCRIPTION	OBJECT CODE	FY 2022-23 Current (Base Year)			FY 2023-24 First Projected Year			FY 2024-25 Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. Beginning Balance as of July 1</b>		<b>\$2,052,685</b>	<b>\$711,090</b>	<b>\$2,263,775</b>	<b>\$2,212,587</b>	<b>\$305,323</b>	<b>\$2,517,910</b>	<b>\$2,011,971</b>	<b>\$226,972</b>	<b>\$2,238,943</b>
<b>B. Revenues</b>										
1 Revenue Limit Sources	8010-8099	10,908,788	38,382	10,947,170	11,121,488	38,382	11,159,870	11,338,441	38,382	11,376,823
2 Federal Revenues	8100-8299	0	635,326	635,326	0	345,326	345,326	0	285,326	285,326
3 Other State Revenues	8300-8599	108,970	1,097,017	1,205,987	108,970	797,017	905,987	108,970	797,017	905,987
4 Other Local Revenues	8600-8799	1,442,500	402,694	1,845,194	1,236,885	402,694	1,639,579	1,240,862	402,694	1,643,556
<b>5 Total Revenues</b>		<b>12,460,258</b>	<b>2,173,419</b>	<b>14,633,677</b>	<b>12,467,343</b>	<b>1,583,419</b>	<b>14,050,762</b>	<b>12,688,273</b>	<b>1,523,419</b>	<b>14,211,692</b>
<b>Beginning Balance &amp; Revenue (A+B5)</b>		<b>\$14,512,943</b>	<b>\$2,384,509</b>	<b>\$16,897,452</b>	<b>\$14,679,930</b>	<b>\$1,888,742</b>	<b>\$16,568,672</b>	<b>\$14,700,244</b>	<b>\$1,750,391</b>	<b>\$16,450,635</b>
<b>C. Expenditures</b>										
1 Certificated Salaries	1000-1999	5,170,191	985,008	6,155,199	5,427,728	752,246	6,179,974	5,739,773	540,410	6,280,183
2 Classified Salaries	2000-2999	1,689,967	530,367	2,220,334	1,711,092	536,997	2,248,088	1,732,480	543,709	2,276,189
3 Employee Benefits	3000-3999	2,769,082	1,054,349	3,823,431	2,806,462	1,061,156	3,867,619	2,837,924	1,065,750	3,903,674
4 Books & Supplies	4000-4999	548,664	143,086	691,750	565,892	47,579	613,471	577,040	48,516	625,556
5 Services, Other Operating Exp	5000-5999	1,093,400	395,428	1,488,828	1,127,733	292,844	1,420,577	1,149,949	298,613	1,448,563
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7900-7999	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11. Projected Budget Reduction		0	0	0	0	0	0	0	0	0
<b>12 Total Expenditures</b>		<b>\$11,271,304</b>	<b>\$3,108,238</b>	<b>\$14,379,542</b>	<b>\$11,638,907</b>	<b>\$2,650,822</b>	<b>\$14,329,729</b>	<b>\$12,037,166</b>	<b>\$2,496,998</b>	<b>\$14,534,165</b>
<b>D. Interfund Xfers/Other Sources</b>										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(1,029,052)	1,029,052	0	(1,029,052)	1,029,052	0	(1,029,052)	1,029,052	0
<b>E. Net Increase (Decrease) In Fund Balance</b>		<b>\$159,902</b>	<b>\$94,233</b>	<b>\$254,135</b>	<b>\$200,616</b>	<b>(\$78,351)</b>	<b>(\$78,967)</b>	<b>(\$377,945)</b>	<b>\$55,473</b>	<b>(\$322,472)</b>
<b>F. Ending Balance</b>		<b>\$2,212,587</b>	<b>\$305,323</b>	<b>\$2,517,910</b>	<b>\$2,011,971</b>	<b>\$226,972</b>	<b>\$2,238,943</b>	<b>\$1,634,026</b>	<b>\$282,445</b>	<b>\$1,916,471</b>
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	305,323	305,323	0	226,972	226,972	0	282,445	282,445
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	575,182	0	575,182	573,189	0	573,189	581,367	0	581,367
8 Unassigned/unappropriated Amount	9790	1,637,405	0	1,637,405	1,438,781	0	1,438,781	1,052,659	0	1,052,659
<b>G. Components of Ending Fund Balance Total</b>		<b>\$2,212,587</b>	<b>\$305,323</b>	<b>\$2,517,910</b>	<b>\$2,011,971</b>	<b>\$226,972</b>	<b>\$2,238,943</b>	<b>\$1,634,026</b>	<b>\$282,445</b>	<b>\$1,916,471</b>
<p>Reserve Percentage Level for this district: <b>4.00%</b>  FY 2022-23 ADA Input Sheet (District):  FY 2022-23 Bud Total Reserves \$575,182  FY 2023-24 Proj 4% Calculated \$575,182  FY 2024-25 Proj Difference* \$0</p> <p>FY 2023-24 Unappropriated Amount is: <b>Positive</b>  FY 2024-25 Unappropriated Amount is: <b>Positive</b></p>										



# **Supplemental Forms**

**(ADA, CEA, CEB, Excess of Min Reserves, Workers'  
Comp Certification, Cash Flow Worksheet)**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	560.00	560.00	560.00	560.00	560.00	560.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	560.00	560.00	560.00	560.00	560.00	560.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	560.00	560.00	560.00	560.00	560.00	560.00
7. Adults In Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,810,838.34	301	0.00	303	5,810,838.34	305	16,304.00		307	5,794,534.34	309
2000 - Classified Salaries	2,098,831.00	311	0.00	313	2,098,831.00	315	0.00		317	2,098,831.00	319
3000 - Employee Benefits	3,483,759.99	321	80,400.00	323	3,403,359.99	325	0.00		327	3,403,359.99	329
4000 - Books, Supplies Equip Replace. (6500)	897,186.11	331	0.00	333	897,186.11	335	145,448.32		337	751,737.79	339
5000 - Services . . . & 7300 - Indirect Costs	1,512,425.00	341	0.00	343	1,512,425.00	345	0.00		347	1,512,425.00	349
TOTAL					13,722,640.44	365	TOTAL			13,560,888.12	369

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

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

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

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

13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	8,437,178.64	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	.62	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	.60	
2. Percentage spent by this district (Part II, Line 15) . . . . .	.62	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	13,560,888.12	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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




PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	6,155,199.00	301	0.00	303	6,155,199.00	305	16,304.00		307	6,138,895.00	309		
2000 - Classified Salaries	2,220,334.00	311	0.00	313	2,220,334.00	315	0.00		317	2,220,334.00	319		
3000 - Employee Benefits	3,823,431.00	321	115,200.00	323	3,708,231.00	325	0.00		327	3,708,231.00	329		
4000 - Books, Supplies Equip Replace. (6500)	691,750.00	331	0.00	333	691,750.00	335	127,680.00		337	564,070.00	339		
5000 - Services, . . & 7300 - Indirect Costs	1,488,828.00	341	75,000.00	343	1,413,828.00	345	0.00		347	1,413,828.00	349		
TOTAL					14,189,342.00	365	TOTAL					14,045,358.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	380
3. STRS. . . . .	3101 & 3102	382
4. PERS. . . . .	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	385
7. Unemployment Insurance. . . . .	3501 & 3502	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		8,835,311.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00

13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) . . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	8,835,311.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		.63
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary , 55% unified, 50% high) . . . . .		.60
2. Percentage spent by this district (Part II, Line 15) . . . . .	.63	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	14,045,358.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


**RANCHO SANTA FE ELEMENTARY  
2021-22 CASHFLOW**



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	\$ 70,053	\$ 243,400	\$ 467,229	\$ 571,006	\$ 635,111	\$ 3,436,319	\$ 2,465,639	\$ 478,991	\$ 390,279	\$ 3,524,860	\$ 1,402,512	\$ 161,596
EXPENDITURES:	\$ 383,192	\$ 385,001	\$ 1,129,897	\$ 1,006,767	\$ 1,092,387	\$ 1,104,043	\$ 1,287,746	\$ 1,107,749	\$ 1,067,653	\$ 1,062,091	\$ 1,093,025	\$ 1,736,812
ENDING BAL PRIOR TO BORROW:	\$ 1,736,785	\$ 1,718,660	\$ 1,083,546	\$ (219,754)	\$ 325,176	\$ 3,733,101	\$ 4,148,582	\$ 3,320,299	\$ 2,612,059	\$ 5,056,008	\$ 5,375,495	\$ 3,800,680
ENDING BALANCE:	\$ 2,066,785	\$ 1,388,660	\$ 1,083,546	\$ 1,780,246	\$ 1,325,176	\$ 2,733,101	\$ 4,148,582	\$ 3,320,299	\$ 2,612,059	\$ 5,056,008	\$ 5,375,495	\$ 3,800,680

**RANCHO SANTA FE ELEMENTARY  
2022-23 CASHFLOW**



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	\$ 143,728	\$ 408,102	\$ 387,091	\$ 655,394	\$ 543,622	\$ 3,823,074	\$ 1,794,227	\$ 348,631	\$ 517,090	\$ 2,931,586	\$ 1,383,156	\$ 1,029,932
EXPENDITURES:	\$ 479,436	\$ 805,719	\$ 1,166,535	\$ 1,249,723	\$ 1,172,469	\$ 1,158,724	\$ 1,218,374	\$ 1,185,505	\$ 1,168,782	\$ 1,155,568	\$ 1,168,611	\$ 1,832,087
ENDING BAL PRIOR TO BORROW:	\$ 2,668,845	\$ 1,634,326	\$ 770,030	\$ 175,702	\$ (453,144)	\$ 2,220,288	\$ 2,796,142	\$ 1,959,269	\$ 1,307,777	\$ 3,083,795	\$ 3,298,339	\$ 2,496,184
ENDING BALANCE:	\$ 2,668,845	\$ 1,634,326	\$ 770,030	\$ 175,702	\$ (453,144)	\$ 2,220,288	\$ 2,796,142	\$ 1,959,269	\$ 1,307,777	\$ 3,083,795	\$ 3,298,339	\$ 2,496,184

District: Rancho Santa Fe School District  
 CDS #: 37-68312

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

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

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>		<b>2022-23 Budget</b>
Form	Fund	
01	General Fund/County School Service Fund	\$2,172,587.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$4,405,796.00
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$6,578,383.00</b>
	District Standard Reserve Level	4%
	Less District Minimum Reserve for Economic Uncertainties	\$575,182.00
	<b>Remaining Balance to Substantiate Need</b>	<b>\$6,003,201.00</b>

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	\$168,202.00	Set aside for OPEB 21/22 & 22/23 payments
01	General Fund/County School Service Fund	\$342,000.00	Set aside for technology
01	General Fund/County School Service Fund	\$647,267.00	Set aside for deferred maintenance
01	General Fund/County School Service Fund	\$600,000.00	Set aside for 22/23 staff negotiations
01	General Fund/County School Service Fund	\$257,252.00	Restricted Resources
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,988,480.00	Funds set aside for temporary borrowing & future facilities projects
	Insert Lines above as needed		
	<b>Total of Substantiated Needs</b>	<b>\$6,003,201.00</b>	

**Remaining Unsubstantiated Balance**

**\$0.00**

**Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of  
Schools:

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

\_\_\_\_\_

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

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

\_\_\_\_\_

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

Signed

Date of Meeting: Jun 07, 2022

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Allison Oppeltz
Title:	Director of Finance
Telephone:	858-756-1141
E-mail:	_____

# **Criteria & Standards**

**2022-23 Budget Proposal  
2021-22 Estimated Actuals**

**June 3, 2022 - Public Hearing  
June 7, 2022 - Adoption**



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):	560.00
<b>District's ADA Standard Percentage Level:</b>	<b>2.0%</b>

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

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

Fiscal Year		Original Budget	Estimated/Unaudited	ADA Variance Level	Status
		Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater than Actuals, else N/A)	
Third Prior Year (2019-20)	District Regular		539		
	Charter School				
	<b>Total ADA</b>	<b>0</b>	<b>539</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular		539		
	Charter School				
	<b>Total ADA</b>	<b>0</b>	<b>539</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular		560		
	Charter School		0		
	<b>Total ADA</b>	<b>0</b>	<b>560</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2022-23)	District Regular	560			
	Charter School	0			
	<b>Total ADA</b>	<b>560</b>			

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

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



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

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

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

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

**2. CRITERION: Enrollment**

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

by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 560.0

District's Enrollment Standard Percentage Level: 2.0%

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

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

Fiscal Year		Enrollment		Enrollment Variance Level	Status
		Budget	CBEDS Actual	(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular		561		
	Charter School				
	<b>Total Enrollment</b>	<b>0</b>	<b>561</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2020-21)	District Regular		547		
	Charter School				
	<b>Total Enrollment</b>	<b>0</b>	<b>547</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2021-22)	District Regular		600		
	Charter School				
	<b>Total Enrollment</b>	<b>0</b>	<b>600</b>	<b>0.0%</b>	<b>Met</b>

Budget Year (2022-23)		
District Regular		600
Charter School		
<b>Total Enrollment</b>		<b>600</b>

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

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

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	539	561	96.0%
	Charter School		0	
	<b>Total ADA/Enrollment</b>	<b>539</b>	<b>561</b>	
Second Prior Year (2020-21)	District Regular	539	547	98.5%
	Charter School	0		
	<b>Total ADA/Enrollment</b>	<b>539</b>	<b>547</b>	
First Prior Year (2021-22)	District Regular	560	600	93.3%
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>560</b>	<b>600</b>	
Historical Average Ratio:				95.9%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 96.4%

**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	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	560	600		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>560</b>	<b>600</b>		
1st Subsequent Year (2023-24)	District Regular	560	600	93.3%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>560</b>	<b>600</b>		
2nd Subsequent Year (2024-25)	District Regular	560	600	93.3%	Met
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>560</b>	<b>600</b>		

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

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

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

**Explanation:**

(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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

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

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

**Projected LCFF Revenue**

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23)	(2023-24)	(2024-25)
<b>Step 1 - Change in Population</b>					
a.	ADA (Funded) (Form A, lines A6 and C4)	560.00	560.00	560.00	560.00
b.	Prior Year ADA (Funded)		560.00	560.00	560.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
<b>Step 2 - Change in Funding Level</b>					
a.	Prior Year LCFF Funding		10,739,004.00	10,947,170.00	11,159,870.00
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.0%	0.0%	0.0%
<b>Step 3 - Total Change in Population and Funding Level</b>					
	(Step 1d plus Step 2c)		0.0%	0.0%	0.0%
	<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089) Percent Change from Previous Year	10,430,701.00	10,639,325.02	10,852,111.00	11,069,153.00
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>
	<b>1.00% to 3.00%</b>	<b>1.00% to 3.00%</b>	<b>1.00% to 3.00%</b>	<b>1.00% to 3.00%</b>

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,700,702.00	10,908,788.02	11,159,870.00	11,376,823.00
District's Projected Change in LCFF Revenue:		1.94%	2.30%	1.94%
<b>Basic Aid Standard</b>		<b>1.00% to 3.00%</b>	<b>1.00% to 3.00%</b>	<b>1.00% to 3.00%</b>
<b>Status:</b>		<b>Met</b>	<b>Met</b>	<b>Met</b>

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

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

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

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

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	8,103,145.64	
Second Prior Year (2020-21)	8,224,888.53	9,588,869.03	85.8%
First Prior Year (2021-22)	8,854,924.34	10,596,882.62	83.6%
Historical Average Ratio:			85.1%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>81.1% to 89.1%</b>	<b>81.1% to 89.1%</b>	<b>81.1% to 89.1%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	Budget Year (2022-23)	9,629,240.00		
1st Subsequent Year (2023-24)	9,945,282.00	11,638,907.00	85.4%	Met
2nd Subsequent Year (2024-25)	10,310,177.00	12,037,166.00	85.7%	Met

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

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

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

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

Standard is met.

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures</b>			
<b>Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2021-22)	576,194.58		
Budget Year (2022-23)	635,326.00	10.26%	Yes
1st Subsequent Year (2023-24)	234,998.00	(63.01%)	Yes
2nd Subsequent Year (2024-25)	285,326.00	21.42%	Yes

**Explanation:**  
(required if Yes)

ESSER III funds are being spent down each year.

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

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

1,062,207.01		
1,117,916.00	5.24%	Yes
817,916.00	(26.84%)	Yes
817,916.00	0.00%	No

**Explanation:**  
(required if Yes)

Educator Effectiveness and ELOP funds are being spent in 23-24.

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

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

1,447,321.28		
1,845,194.00	27.49%	Yes
1,639,579.00	(11.14%)	Yes
1,643,556.00	.24%	No

**Explanation:**  
(required if Yes)

We are receiving a significant increase in our grant from the school's Foundation.

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

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

664,453.11		
691,750.00	4.11%	No
613,471.00	(11.32%)	Yes
625,556.00	1.97%	No

**Explanation:**  
(required if Yes)

Due to 1x funds, our expenditures vary depending on the one-time fund allocation. In 22-23, we are utilizing ESSER funds to accomplish LCAP goals. These funds aren't available in 23-24.

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

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

1,512,425.00		
1,488,828.00	(1.56%)	No
1,420,577.00	(4.58%)	No
1,448,562.00	1.97%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Percent Change



Object Range / Fiscal Year	Amount	Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2021-22)	3,085,722.87		
Budget Year (2022-23)	3,598,436.00	16.62%	Not Met
1st Subsequent Year (2023-24)	2,692,493.00	(25.18%)	Not Met
2nd Subsequent Year (2024-25)	2,746,798.00	2.02%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2021-22)	2,176,878.11		
Budget Year (2022-23)	2,180,578.00	.17%	Met
1st Subsequent Year (2023-24)	2,034,048.00	(6.72%)	Met
2nd Subsequent Year (2024-25)	2,074,118.00	1.97%	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)

ESSER III funds are being spent down each year.

**Explanation:**

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

Educator Effectiveness and ELOP funds are being spent in 23-24.

**Explanation:**

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

We are receiving a significant increase in our grant from the school's Foundation.

1b.

STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

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

3% Required Budgeted Contribution<sup>1</sup>  
Minimum Contribution to the Ongoing and Major  
(Line 2c times 3%) Maintenance Account Status

c. Net Budgeted Expenditures and Other Financing Uses

<input type="text" value="13,425,073.00"/>	<input type="text" value="402,752.19"/>	<input type="text" value="146,106.00"/>	<input type="text" value="Not Met"/>
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	233,096.83	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	2,037,808.95	2,052,684.63
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(.01)	(20,000.01)
	e. Available Reserves (Lines 1a through 1d)	233,096.83	2,037,808.94	2,032,684.62
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	11,654,841.53	12,539,570.38	14,235,356.44
	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)	11,654,841.53	12,539,570.38	14,235,356.44
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	16.3%	14.3%
<b>District's Deficit Spending Standard Percentage Levels</b>				
(Line 3 times 1/3):		.7%	6.4%	4.8%

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	601,948.83	9,845,576.58	N/A	Met
Second Prior Year (2020-21)	708,732.02	9,918,869.03	N/A	Met
First Prior Year (2021-22)	4,875.68	11,006,198.62	N/A	Met
Budget Year (2022-23) (Information only)	119,902.01	11,271,304.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

9. CRITERION: Fund Balance

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

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

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

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

560

District's Fund Balance Standard Percentage Level: 1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2019-20)	737,128.10	737,128.10	0.0%	Met
Second Prior Year (2020-21)	1,339,076.93	1,339,076.93	0.0%	Met
First Prior Year (2021-22)	1,553,033.54	2,047,808.95	N/A	Met
Budget Year (2022-23) (Information only)	2,052,684.63			

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

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

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

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

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

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYR, Line F2, if available.)	560	560	560
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Special Education Pass-through Funds	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)	14,379,542.00	14,329,729.00	14,534,164.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	14,379,542.00	14,329,729.00	14,534,164.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent			

	(Line B3 times Line B4)	575,181.68	573,189.16	581,366.56
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>575,181.68</b>	<b>573,189.16</b>	<b>581,366.56</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	573,189.00	581,367.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,172,586.64	1,398,781.64	1,012,658.64
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	(19,498.00)	(52,096.00)
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)	2,172,586.64	1,952,472.64	1,541,929.64
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.11%	13.63%	10.61%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>575,181.68</b>	<b>573,189.16</b>	<b>581,366.56</b>
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

Available reserves have been met.

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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



District's Contributions and Transfers Standard: -10.0% to +10.0% or  
-\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2021-22)	(1,077,179.98)			
Budget Year (2022-23)	(1,069,052.01)	(8,127.97)	(.8%)	Met
1st Subsequent Year (2023-24)	(1,029,052.00)	(40,000.01)	(3.7%)	Met
2nd Subsequent Year (2024-25)	(1,029,052.00)	0.00	0.0%	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2021-22)	232,733.00			
Budget Year (2022-23)	0.00	(232,733.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2021-22)	409,316.00			
Budget Year (2022-23)	0.00	(409,316.00)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

- 1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.  
**Explanation:**  
 (required if NOT met)
- 1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.  
**Explanation:**  
 (required if NOT met) We transferred in funds from our technology set asides allocated for a technology refresh.

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)

We transferred funds from 01 to 17 to fund a set asides (\$220K for maintenance, \$100K for technology, \$79,316 for the OPEB trust)

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Remaining Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds		fund 51	51-00	34,422,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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


TOTAL:				34,422,550

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,849,567	2,974,551	3,099,535	3,219,950
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,849,567	2,974,551	3,099,535	3,219,950
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

These annual increases will be paid from Fund 51.

**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)

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

Certificated employees starting at age 60 and ending at age 65; must be with the district for 15 years. We only pay up to 11,400 per year.

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

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

	Self-Insurance Fund	Governmental Fund
	167,525	

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	1,433,070.00
b. OPEB plan(s) fiduciary net position (if applicable)	167,525.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,265,545.00
d. Is total OPEB liability based on the district's estimate	

or an actuarial valuation?

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

Actuarial
Jul 01, 2021

5. OPEB Contributions

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

Method

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

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

d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
115,200.00	115,660.00	115,660.00
115,660.00	115,660.00	115,660.00
9.00	9.00	9.00

**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:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	52	52	52	52

**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.

Negotiations for the 22-23 school year is open starting 7-1-22.

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:	
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5. Salary settlement:

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

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

**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	\$64,226
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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)

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

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

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

	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
	No	No	No
	592,800	592,800	592,800
	100.0%	100.0%	100.0%
	0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

	Yes	Yes	Yes
	1.8%	1.8%	1.8%

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

- Are savings from attrition included in the budget and MYPs?

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

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

No	No	No
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**Certificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	33	33	33	33

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

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

No

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

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

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

Negotiations for the 22-23 school year open on 7-1-22.

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:	
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5. Salary settlement:

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



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

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**One Year Agreement**

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


or

**Multiyear Agreement**

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


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

Negotiations Not Settled

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

\$21,140
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7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
No	No	No
376,200	376,200	376,200
100.0%	100.0%	100.0%
No		

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

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

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

If Yes, explain the nature of the new costs:

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

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

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

3. Percent change in step & column over prior year

1.3%	1.3%	1.3%
Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)

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

1. Are savings from attrition included in the budget and MYPs?

No	No	No
No	No	No

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

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

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	6	6	6	6

**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.

Salary negotiations for the 22-23 school year open on 7-1-22. District Superintendent is not included in this calculation.

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

\$9,984

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

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

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

Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
68,400	68,400	68,400
100.0%	100.0%	100.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

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

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

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

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

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

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

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

Yes
Jun 07, 2022

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

**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
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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