

**ORCUTT UNION SCHOOL DISTRICT**

Regular Meeting of the Board of Trustees

Wednesday, September 14, 2022

District Office Board Room

500 Dyer St., Orcutt, CA 93455

**Open Session at 6:00 p.m. (for purposes of opening meeting only)**

**Closed Session at 6:05 p.m.**

**Reconvene in Open Session at 6:45 p.m.**

**I. OPEN SESSION 6:00 PM**

A. Call Meeting to Order

B. Pledge of Allegiance

C. Adoption of September 14, 2022 Agenda

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

D. Identify Closed Session Topics: the Board will adjourn to Closed Session to address the items listed under III. A-G below.

**II. PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS**

General public comment on any closed session item will be heard. Speakers are allowed a maximum of three (3) minutes to address the Board on any closed session items in accordance with the Brown Act. The Board will limit any response to public comments to brief statements, referral to staff, or referral to a future board meeting. The Board may limit comments to no more than 30 minutes pursuant to Board Policy.

A. Motion to Adjourn to Closed Session

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**III. ADJOURN TO CLOSED SESSION**

A. Conference with Legal Counsel Regarding Existing Litigation pursuant to California Government Code section 54956.9(d)(1): 3 Case

B. Conference with Legal Counsel Regarding Anticipated Litigation.

1. Significant exposure to litigation pursuant to California Government Code, section 54956.9(2) or (3)

C. Conference with Labor Negotiator. Agency representative, Susan Salucci, Assistant Superintendent of Human Resources. Employee Organization: Orcutt Educators Association; California School Employees Association.

D. Conference with Labor Negotiator. Agency representative: Dr. Holly Edds, Superintendent. Employee Organization: Unrepresented employees

E. Public Employee Discipline/Dismissal/Release/Complaint

F. Public Employee Evaluation of Performance

G. Student Discipline or Other Confidential Student Matters

**IV. RECONVENE TO PUBLIC SESSION 6:45 PM**

- A. Motion to Reconvene to Public Session  
Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
- B. Report of Action Taken in Closed Session

**V. COMMUNICATIONS/DISCUSSION/INFORMATION**

- A. Reports and Presentations
  - 1. OAHS ASB Update
  - 2. Gold Drum and Bugle Corps Presentation
  - 3. Classified Employee of the Year Recognition
  - 4. OCAF Update
  - 5. Alice Shaw Presentation
  - 6. Partnership with Santa Maria Valley YMCA on Swim Lessons for OUSD Fourth Graders
  - 7. California School Dashboard Local Indicators Presentation
- B. Items from the Board
- C. Written Communication: review and discuss communication from individuals and/or organizations regarding the District's programs and services.

**VI. PUBLIC COMMENT PERIOD**

The Board of Trustees welcomes comments about items appearing on tonight's agenda. The audience members wishing to address the Board during the Public Comment segment of the agenda are reminded to fill out a *Public Comment Form*, which can be obtained from Julie Payne and submitted prior to the time the presiding officer calls for Public Comment. Requests to speak can also be emailed to Julie Payne at [jpayne@orcutt-schools.net](mailto:jpayne@orcutt-schools.net) and state that you want to make a public comment and indicate what agenda item you would like to speak about.

A maximum of thirty (30) minutes is set aside for Public Comment; speakers are allowed a maximum of three (3) minutes to address the Board on any item on tonight's agenda in accordance with the Brown Act. The Board will limit any response to public comment to brief statements, referral to staff, or referral to a future board meeting.

**VII. CONSENT AGENDA**

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless requested because the Board receives Board agenda backup information ahead of scheduled meetings. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Calendar approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

- A. Classified Personnel Action Report
- B. Certificated Personnel Action Report
- C. Approval of August 10, 2022, Regular Board Meeting Minutes
- D. Approval of August 22, 2022, Special Board Meeting Minutes

- E. Approval of Warrants
- F. OAHs Overnight Dance Team Competition in Buena Park, CA September 23, 2022
- G. OAHs Overnight Trip to see The Lion King in Hollywood, CA, February 24, 2023

It is recommended that the Board of Trustees approve the Consent Agenda Items A-G, as submitted.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**VIII. ITEMS SCHEDULED FOR ACTION**

**A. GENERAL**

1. CSBA Federal Advocacy Trip

It is recommended that the Board of Trustees approve the CSBA Federal Advocacy Trip for the Superintendent and two (2) Board Members, as submitted.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

2. Acceptance of Gift: Mystery Science Subscription

It is recommended that the Board of Trustees accept the \$1,600.00 donation from Carole Paulina to Patterson Road School for a Mystery Science Subscription, as submitted.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**B. BUSINESS SERVICES**

1. District and Charter 2021/2022 Unaudited Actuals

It is recommended that the Board of Trustees approve and certify the District and Charter 2021-2022 Unaudited Actuals Report, as submitted

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

2. Resolution No. 6 Gann Limit Adoption

It is recommended that the Board of Trustees adopt Resolution No. 6 GANN Limit Adoption, as submitted.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

3. Approve the Olga Reed Elementary School Communication Install Project for Buildings 10 and 20

It is recommended that the Board of Trustees approve the Olga Reed Elementary School Communication Install Project for Buildings 10 and 20, not to exceed \$120,000, as submitted.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

4. Board Policy 3110 Transfer of Funds

It is recommended that the Board of Trustees approve the revised Board Policy 3110 Transfer of Funds, for first reading and that it be placed on the next Consent Agenda for the second reading.

Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

5. Board Policy 3523 Electronic Signatures  
 It is recommended that the Board of Trustees approve the revised Board Policy 3523 Electronic Signatures, for first reading and that it be placed on the next Consent Agenda for the second reading.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
  
6. Board Policy 3550 Food Service/Child Nutrition Program  
 It is recommended that the Board of Trustees approve the revised Board Policy 3550 Food Service/Child Nutrition Program, for first reading and that it be placed on the next Consent Agenda for the second reading.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
  
7. Board Policy 3551 Food Service/Cafeteria Fund  
 It is recommended that the Board of Trustees approve the revised Board Policy 3551 Food Service/Child Cafeteria Fund, for first reading and that it be placed on the next Consent Agenda for the second reading.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
  
8. Board Policy 3553 Free and Reduced Price Meals  
 It is recommended that the Board of Trustees approve the revised Board Policy 3553 Free and Reduce Price Meals, for first reading and that it be placed on the next Consent Agenda for the second reading.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**C. EDUCATIONAL SERVICES**

1. **Public Hearing: Instructional Materials/Textbook Sufficiency**  
 This is the Public's opportunity to comment on Instructional Materials/Textbook Sufficiency
  
2. 2022-2023 Resolution No. 4 Sufficiency of Instructional Materials  
 It is recommended that the Board of Trustees adopt 2022-2023 Resolution No. 4, Sufficiency of Instructional Materials, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
  
3. Disposal of Obsolete Textbooks and Library Books  
 It is recommended that the Board of Trustees approve the immediate disposal of library books and instructional materials that fall in the described categories in accordance with district policy, as submitted  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
  
4. District Partnership with Santa Maria Valley YMCA for Swim Lessons  
 It is recommended that the Board of Trustees approve the partnership with Santa Maria Valley YMCA for Swim Lessons, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_



5. Board Policy 0420.41 Charter School Oversight  
 It is recommended that the Board of Trustees approve the revised Board Policy 0420.41 Charter School Oversight, for first reading and that it be placed on the next Consent Agenda for the second reading.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**D. HUMAN RESOURCES**

1. **Public Hearing:**  
 Initial Collective Bargaining Proposal with California School Employee Association (CSEA) Orcutt Chapter #255 for 2022-2023
2. Adopt the District’s Initial Collective Bargaining Proposal with California Employee Association Orcutt Chapter #255 for the 2022-2023 School Year  
 It is recommended that the Board of Trustees adopt the District’s Collective Bargaining Proposal with the California Employee Association Orcutt Chapter #255 for the 2022-2023 school year, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
3. Appoint and Approve Membership of Lauren Sparks to SBCSELPA Community Advisory Committee  
 It is recommended that the Board of Trustees Appoint and Approve the Membership of Lauren Sparks to the SBCSELPA Community Advisory Committee, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
4. Ratification of Addendum Number 3 to the Employment Agreement with Dr. Holly Edds, Superintendent  
 It is recommended that the Board of Trustees ratify Addendum Number 3 to the Employment Agreement with Dr. Holly Edds, Superintendent, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
5. Hope International University / University of Fullerton Practice Teaching Agreement  
 It is recommended that the Board of Trustees approve the Hope International University / University of Fullerton, Practice Teaching Agreement, as submitted.  
 Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**IX. GENERAL ANNOUNCEMENTS**

- A. Unless otherwise noticed, the next regular Board meeting is scheduled for October 12, 2022 beginning with Closed Session at 6:05 p.m., Open Session at 6:30 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455.

**X. ADJOURN TO CLOSED SESSION (If Needed)**

- A. Motion to Adjourn to Closed Session  
Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
- B. Closed Session items described in Item III. above

**XI. RECONVENE TO OPEN SESSION (If Needed)**

- A. Motion to Reconvene to Open Session  
Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_
- B. Report of Action Taken in Closed Session

**XII. ADJOURN**

- A. Motion to Adjourn the Meeting  
Moved \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Superintendent's Office at (805) 938-8907. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting. All documents related to the open session agenda are available for review 72 hours prior to the meeting at the Orcutt Union School District Office, 500 Dyer Street, Orcutt, CA



## Orcutt Union School District

### Classified Personnel Action Report

September 14, 2022

TO: Holly Edds, Ed.D.

FROM: Susan Salucci, Assistant Superintendent/Human Resources

RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
Arriaga, Alfredo	Dunlap	Noon Duty Supervisor	6/1	2.0	\$15.00 per hr.	08/29/2022	New hire
Arring, Michelle	Pine Grove	Instructional Assistant	8/6	3.75	\$18.78 per hr.	08/15/2022	New hire
Atanasov, Richard	Technology	Computer Technician	24/6	8.0	\$175.00 per mo.	11/01/2022	Longevity – 10 years
Babb, Melissa	Patterson	Noon Duty Supervisor	6/2	1.5	\$15.00 per hr.	08/09/2022	New hire
Bischoff, Terri	Pine Grove	Child Nutrition Cook	10/6	6.0	\$200.00 per mo.	09/01/2022	Longevity – 15 years
Callis, Julia	Olga Reed	Instructional Assistant	8/6	6.	\$18.78 per hr.	08/29/2022	New hire
Callis, Olivia	Patterson	Instructional Assistant, 1	12/1	6.0	\$16.24 per hr.	08/11/2022	New hire
Carlson, Anastasia	Dunlap	Instructional Assistant, 1	12/4	3.5	2.5%	08/09/2022	Special Needs Stipend
Chacon, Erica	Orcutt JH	Noon Duty Supervisor	6/6	.83	\$17.87 per hr.	08/18/2022	Additional assignment
Cornejo, Grecia	Pine Grove	Instructional Assistant	8/4	3.75	\$17.03 per hr.	08/08/2022	Resignation
Cortez, Mary	Nightingale	Community Liaison	14/3	6.0	\$18.81 per hr.	08/29/2022	Additional assignment
Crouch, Nick	Transportation	Bus Driver	18/6	4.0	\$24.03 per hr.	08/04/2022	Resignation
Cuevas, Allison	Campus Connection	Child Care Assistant	8/4	2.0	\$17.03 per hr.	07/29/2022	Resignation
Cuevas, Allison	Campus Connection	Child Care Assistant, Substitute	8/1		\$15.00 per hr.	08/01/2022	Substitute
Davis, Chelsea	Orcutt Academy HS	Charter High School Athletic Coordinator	30/6	3.0	\$1,000 per yr.	08/01/2022	Educational Stipend – Bachelor's
De Alba, Silvia (Crystal)	Olga Reed	Instructional Assistant, 1	12/6	3.5	\$20.73 per hr.	08/11/2022	Rehire



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FROM: Susan Salucci, Assistant Superintendent/Human Resources

RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
DeCaires, Wendy	Transportation	Bus Driver	18/6	5.95	\$300.00 per mo.	11/01/2022	Longevity – 25 years
Fennell, Leslie	Dunlap	Instructional Assistant, 1	12/2	6.0	2.5%	08/09/2022	Special Needs Stipend
Foreman, Heidi	Olga Reed	Child Nutrition Cook	10/6	6.0	\$19.72 per hr.	08/23/2022	Promotion
Franco, Michelle	Early Learning Center	Preschool Instructor	20/6	7.0	\$175.00 per mo.	09/01/2022	Longevity – 10 years
Galvez-Dana, Angie	Orcutt Academy HS	Guidance Technician	23/2	6.5	\$22.37 per hr.	08/10/2022	Promotion
Galvez-Dana, Angie	Orcutt Academy HS	Guidance Technician	23/2	6.5	\$175.00 per mo.	09/01/2022	Longevity – 10 years
Heisler, Cheryl	Lakeview JH	Instructional Assistant, 1	12/6	6.0	\$250.00 per mo.	10/01/2022	Longevity – 20 years
Heisler, Steve	Dunlap	Noon Duty Supervisor	6/2	2.33	\$15.00 per hr.	08/11/2022	New hire
Hernandez, Juan	Orcutt Academy HS	Noon Duty Supervisor	6/6	.80	\$17.87 per hr.	09/01/2022	Additional assignment
Holcombe, Kaitlyn	Alice Shaw	Instructional Assistant, 2	13/2	3.5	\$17.48 per hr.	08/25/2022	New hire
Hummel, Sadye	Dunlap	Noon Duty Supervisor	6/1	1.67	\$15.00 per hr.	08/29/2022	New hire
Jerabek, Lucy	Olga Reed	Instructional Assistant, 1	12/4	6.0	\$18.80 per hr.	08/18/2022	New hire
Jimenez, Katie	Dunlap	Noon Duty Supervisor	6/1	2.0	\$15.00 per hr.	08/29/2022	New hire
Lara, Alisa	Pine Grove	Instructional Assistant, 1	12/6	3.5	\$20.73 per hr.	08/09/2022	Promotion
Lara, Alisa	Pine Grove	Instructional Assistant, 1	12/6	6.0	\$20.73 per hr.	08/29/2022	Promotion (increase in hrs.)
Lowe, Nedra	Orcutt JH	Noon Duty Supervisor	6/2	1.0	\$15.00 per hr.	08/15/2022	Additional assignment



## Orcutt Union School District

### Classified Personnel Action Report

September 14, 2022

TO: Holly Edds, Ed.D.

FROM: Susan Salucci, Assistant Superintendent/Human Resources

RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
McKee, Tracy	District	Office Assistant & Manager, Substitute	15/22		\$17.48 & \$20.79 per hr.	08/24/2022	Substitute
Malicdem, Vivian	Child Nutrition	Child Nutrition Cook	10/6	3.75	\$175.00 per mo.	09/01/2022	Longevity – 10 years
Martinez, Isabel	Nightingale	Instructional Assistant, 1	12/6	6.0	2.5%	08/09/2022	Special Needs Stipend
Mendoza, Lisa	Olga Reed/Orcutt Academy Oak-8	Noon Duty Supervisor	6/6	1.25	\$17.87 per hr.	08/18/2022	Additional assignment
Metzler, Ruth	Pine Grove	Noon Duty Supervisor	6/6	1.67	\$250.00 per mo.	10/01/2022	Longevity – 20 years
Miller, Naomi	Orcutt Academy HS	Charter High School Media & Career Technician	15/3	6.0	\$19.28 per hr.	08/04/2022	New hire
Molina, Lisa	Patterson	Instructional Assistant	8/6	3.75	\$175.00 per mo.	11/01/2022	Longevity – 10 years
O'Leary, Jodi	Pine Grove	Instructional Assistant, 1	12/6	6.0	\$20.73 per hr.	08/15/2022	Promotion (increase in hrs.)
Olosan, Eileen	Nightingale	Instructional Assistant	8/5	3.5	\$17.89 per hr.	08/09/2022	New hire
Olosan, Eileen	Nightingale	Instructional Assistant	8/5	3.5	\$1,000 annually	08/09/2022	Educational Stipend – Bachelor's
Regnier, Renee	Campus Connection	Child Care Assistant	8/1	2.5	\$15.00 per hr.	08/25/2022	New hire
Rhodes, Jamie	Alice Shaw	Instructional Assistant	8/3	3.75	\$16.22 per hr.	08/29/2022	New hire
Rodriguez, Esther	Orcutt JH	Instructional Assistant, 2	13/6	6.0	\$21.25 per hr.	08/09/2022	Promotion (increase in hrs.)
Rousey, Summer	Orcutt JH & Orcutt Academy HS	Noon Duty Supervisor	6/6	1.28	\$17.87 per hr.	08/09/2022	Resignation
Scott, Sharon	Patterson	Instructional Assistant, 1	12/6	6.0	\$20.73 per hr.	08/29/2022	Promotion (increase in hrs.)



**Orcutt Union School District**  
 Classified Personnel Action Report  
 September 14, 2022

TO: Holly Edds, Ed.D.

FROM: Susan Salucci, Assistant Superintendent/Human Resources

RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
Scott, Sharon	Patterson	Instructional Assistant, 1	12/6	6.0	2.5%	09/01/2022	Special Needs Stipend
Sepulveda, Elise	Campus Connection	Child Care Assistant	8/3	2.5	\$16.22 per hr.	08/18/2022	New hire
Sharpe, Emily	Pine Grove	Instructional Assistant, 1	12/2	3.5	\$17.06 per hr.	08/22/2022	New hire
Silva, April	Dunlap	Instructional Assistant, 1	12/2	3.5	\$17.06 per hr.	08/25/2022	New hire
Smith, Audrey	Child Nutrition	Child Nutrition Worker	8/4	3.75	\$17.03 per hr.	08/23/2022	Rehire
Stanley, Meghann	Dunlap	Instructional Assistant, 1	12/6	6.0	2.5%	08/09/2022	Special Needs Stipend
Stowe, Denise	Alice Shaw	Child Nutrition Cook	10/6	6.0	\$250.00 per mo.	09/01/2022	Longevity – 20 years
Trinidad, Jennifer	Patterson	Instructional Assistant, 1	12/5	3.5	\$19.74 per hr.	08/26/2022	New hire
Wasylychyn, Stephanie	Alice Shaw	Instructional Assistant, 1	12/6	6.0	2.5%	08/09/2022	Special Needs Stipend
Wilkin, Roxiena	Pine Grove	Child Care Assistant	8/6	2.0	\$18.78 per hr.	08/26/2022	Resignation (from this position only)



**Orcutt Union School District**  
 Certificated Personnel Action Report  
 September 14, 2022

TO: Dr. Holly Edds, Superintendent

FROM: Susan Salucci, Assistant Superintendent / Human Resources

RE: Recommendations for Board Approval and Ratification

<b>NAME</b>	<b>SCHOOL</b>	<b>CLASS/STEP</b>	<b>SALARY</b>	<b>EFFECTIVE DATE</b>	<b>ACTION INFORMATION</b>
Alter, Sara	Ralph Dunlap	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Ashor, Stephen	Orcutt Academy HS	VI-19	\$102,773	2022-23	Verification of an additional year of service
Birdsall, Neeta	Alice Shaw	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Blanchard, Kimberly	Joe Nightingale	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Bluem, Kristy	Patterson Road	I-4	\$52,392	2022-23	Probationary 2
Boeken, Kristen	Pine Grove	V-2	\$59,015	2022-23	Probationary 2
Bormes, Lori	Ralph Dunlap	Hourly	\$28	2022-23	Art Enrichment, 17 hrs wk
Byrne, Jennifer	Patterson Road	VI-4	\$66,032	2022-23	Probationary 2
Cantrell, Andrea	Ralph Dunlap	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Caruana, Hannah	Joe Nightingale	VI-3	\$63,886	2022-23	Probationary 2
Clark, Ilyana	Patterson Road	Hourly	\$28	2022-23	Art Enrichment, 17 hrs wk
Cooper, Lisa	Joe Nightingale	VI-20	\$105,086	2022-23	Completed Master's Degree
Cornejo, Grecia	Pine Grove	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Daniels, Michele	Patterson Road	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Del Valle, Danielle	Patterson Road	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Duft, Jamie	Ralph Dunlap	III-2	\$53,803	2022-23	Probationary 2
Duguran, Hayley	Lakeview JHS	IV-1	\$54,522	2022-23	Submitted units for Movement

\*To be prorated

<b>NAME</b>	<b>SCHOOL</b>	<b>CLASS/STEP</b>	<b>SALARY</b>	<b>EFFECTIVE DATE</b>	<b>ACTION INFORMATION</b>
Elwell, Renee	Ralph Dunlap	IV-2	\$56,349	2022-23	Probationary 2
Fields, Rachel	Pine Grove	Hourly	\$28	2022-23	Art Enrichment, 17 hrs wk
Freeland, Susan	Joe Nightingale	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Freitas, Jennifer	Ralph Dunlap	VI-1	\$54,522 *	2022-23	Approval of Temporary Contract
Garcia, Theresa	Patterson Road	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Garza, Linda	Ralph Dunlap / Patterson Road	VI-20	\$105,086 *	2022-23	Approval of Temporary 40% Contract
Golden, Casandra	Olga Reed	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Hart, Debbie	Olga Reed / Orcutt Academy K-8	Hourly	\$28	2022-23	Intervention Support, 30 hrs wk
Huck, Joleen	Patterson Road	VI-18	\$100,511	2022-23	Probationary1
Ingraham, Daniel	Patterson Road	VI-5	\$68,255	2022-23	Completed Master's Degree
Johnson, Cameron	Pine Grove	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Johnson, Christina	Joe Nightingale	Hourly	\$28	2022-23	Art Enrichment, 17 hrs wk
Jones, Kari	Independent Study	Hourly	\$33	2022-23	Support Teacher, 24 hrs wk
Jones, Meredith	Pine Grove	VI-18	\$100,511	2022-23	Probationary 2
Jones, William	Orcutt Academy HS	IV-1	\$54,522	2022-23	Completed Master's Degree
Jorgensen, Howard	Independent Study	Hourly	\$33	2022-23	Support Teacher, 24 hrs wk
Jorgensen, Patricia	Independent Study	Hourly	\$33	2022-23	Support Teacher, 24 hrs wk
Kiniry, Cody	Lakeview JHS	IV-1	\$54,522	2022-23	Completed Master's Degree
Lara, Nichol	Alice Shaw	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Matautia, Jewelee	Charter Academy K-8	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Milanesa, Kateri	Pine Grove	VI-3	\$63,886	2022-23	Probationary 2
Millan, Laurie	Alice Shaw	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Musick, Christin	Ralph Dunlap	II-3	\$53,091 *	2022-23	Approval of Temporary Contract
Nance, Crystal	Joe Nightingale	V-15	\$89,746	2022-23	Received Verification of Service Years

\*To be prorated



<b>NAME</b>	<b>SCHOOL</b>	<b>CLASS/ STEP</b>	<b>SALARY</b>	<b>EFFECTIVE DATE</b>	<b>ACTION INFORMATION</b>
Nishimori, Carole	Orcutt I/S	V-16	\$91,765	2022-23	Probationary 1
Okamoto, Maile	Alice Shaw	V-2	\$59,015	2022-23	Probationary 1
O'Keefe, Carrie	Orcutt Academy HS	IV-16	\$83,788	2022-23	Submitted units for Movement
Oliver, Michele	District	Hourly	\$28	2022-23	Proctor Support, 24 hrs wk
Pugh, Caline	Alice Shaw	VI-6	\$70,547	2022-23	Probationary 2
Richardson, Laura	Joe Nightingale	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Ryken, Austria	Pine Grove	IV-4	\$60,190	2022-23	Probationary 2
Savaso, Emma	Ralph Dunlap	IV-1	\$54,522	2022-23	Probationary 1
Takier, Jennifer	Alice Shaw	Hourly	\$28	2022-23	Art Enrichment, 17 hrs wk
Tolentino, Natalia	Joe Nightingale	III-1	\$52,056	2022-23	Probationary 1
Torres, Kiersten	Pine Grove	IV-2	\$56,349	2022-23	Probationary 2
Twisselman, Lindsay	Olga Reed	IV-2	\$56,349	2022-23	Probationary 2
Villasenor, Jessica	Olga Reed	IV-5	\$62,213	2022-23	Completed Master's Degree
Walch, Justina	Joe Nightingale	VI-8	\$75,373	2022-23	Probationary 1
Whitted, Dana	Olga Reed	Hourly	\$28	2022-23	Intervention Support, 24 hrs wk
Woodham, Tracy	Orcutt JHS	IV-15	\$83,788	2022-23	Received Verification of Service Years

\*To be prorated

**ORCUTT UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
REGULAR MEETING MINUTES  
August 10, 2022**

**CALL TO ORDER**

A regular meeting of the Board of Trustees of the Orcutt Union School District was held on Wednesday, August 10, 2022, in the District Board Room, beginning with Mark Steller calling Public Session to order at 6:00 p.m. The Pledge of Allegiance was led by Liz Phillips. It was moved by Liz Phillips seconded by Lisa Morinini to adopt the August 10, 2022 agenda. Members Present: Steller, Henderson, Morinini, Philips and Waffle. Administrators Present: Edds, Salucci, Dana, and Knight.

**CLOSED SESSION PUBLIC COMMENTS**

None

**ADJOURN TO CLOSED SESSION**

It was moved by Liz Phillips seconded by Lisa Morinini and carried to adjourn to Closed Session at 6:01 p.m. Ayes: Steller, Henderson, Morinini, Phillips, and Waffle.

**RECONVENE TO PUBLIC SESSION**

The meeting reconvened to Public Session at 6:50 p.m. Mark Steller reported that the Board of Trustees took action to deny a claim that was filed on July 21, 2022 by Ernst Law Group for an incident that occurred on May 19, 2022.

**SUPERINTENDENT'S REPORT**

Bethany Markee, Director of Child Nutrition updated the Board on general program updates and menu improvements. Julie Kozel, Director of Curriculum and Instruction, presented on the success of our Summer School program.

**ITEMS FROM THE BOARD**

Melanie Waffled updated the Board on OCAF committee assignments, the positions are as followed: President: Melanie Waffle, Vice President: Dr. Eric Castle, Secretary: Joe Dana, Treasurer: Michelle Boyd. Melanie also shared that she enjoy the OAHS Multi-Use Building Groundbreaking Ceremony and that she is excited for our students and community. Liz Phillips is excited for the new school year and all that it will bring. Lisa Morinini is thrilled to see things getting back to normal and is looking forward to attending Back to School Night. Shaun Henderson thanked staff for all that they have done to make OUSD a wonderful place to be and for continually raising the bar to make this district better and better. Mark Steller gave kudos to the Summer School Staff for all the hard work and planning that it took to create such a successful program.

**PUBLIC COMMENT**

Monique Segura gave an OEA update.

**CONSENT AGENDA ITEMS**

- A. Classified Personnel Action Report
- B. Certificated Personnel Action Report
- C. Approval of June 16, 2022, 4:00 PM Special Board Meeting Minutes
- D. Approval of June 16, 2022, 6:00 PM Special Board Meeting Minutes
- E. Approval of August 1, 2022 5:30 PM Special Board Meeting Minutes
- F. Cooperative Purchasing Programs
- G. Olga Reed Classroom Modernization Project: Pre Con Industries Change Order #001
- H. Approval of Warrants
- I. Consolidated Application for Funding
- J. Williams Quarterly Report

In was moved by Liz Phillips seconded by Shaun Henderson and carried to approve consent agenda items A-J, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

## **ACTION ITEMS**

### **Governance Handbook**

It was moved by Shaun Henderson seconded by Lisa Morinini and carried to approve the revision made to the Governance Handbook, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Acceptance of Gift: 7-11 #13873, Ravi Chahal**

It was moved by Liz Phillips seconded by Shaun Henderson and carried to accept a \$750 donation from 7-11 #13873, Ravi Chahal, to Pine Grove School for school improvements, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **45 Day Budget Revision**

It was moved by Lisa Morinini seconded by Shaun Henderson and carried to approve the 45 Day Budget Revision, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Piggyback Bid Authorization for the Purchase of an Integrated Camera System and Related Peripherals for the Elementary Schools**

It was moved by Shaun Henderson seconded by Liz Phillips and carried to approve the Piggyback Bid 19/20-01 IT for the Purchase of an Integrated Camera System and Related Peripherals for the Elementary Schools, as it is in the best interest of the district. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Approval of the Project Budget for the Elementary Schools Integrated Camera System**

It was moved by Lisa Morinini seconded by Shaun Henderson and carried to approve the Project Budget for the Elementary Schools Integrated Camera System, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Resolution No. 3, Delegation of Authority and Authorized Signatures: District Personnel Approved to Release Commercial and Payroll Warrants**

It was moved by Melanie Waffle seconded by Liz Phillips and carried to adopt Resolution No 3, Delegation of Authority and approved District Personnel to Authorize the Release of Commercial and Payroll Warrants, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Purchase of a Used District Vehicle**

It was moved by Liz Phillips seconded by Lisa Morinini and carried to approve the purchase of used 2001 Ford F550 in the amount of \$30,317.16, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Information Only**

Discussion regarding Board Policy 6161.1 Selection and Evaluation of Instructional Materials

### **Board Policy 6158 Independent Study**

It was moved by Shaun Henderson seconded by Lisa Morinini and carried to approve the revision to Board Policy 6158 Independent Study, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **Variable Term Waiver for School Psychologist**

It was moved by Melanie Waffle seconded by Lisa Morinini and carried to approve the Variable Term Waiver for Tuba Abbasi in the area of School Psychologist grades TK-12<sup>th</sup> for the 2022-2023 School Year, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **2022-2023 Resolution No. 1 District Waiver of Credential Authorization**

It was moved by Liz Phillips seconded by Lisa Morinini and carried to adopt Resolution No. 1 2022-2023 District Waiver of Credential Authorization, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

### **2022-2023 Resolution No. 2 Charter Waiver of Credential Authorization**

It was moved by Melanie Waffle seconded by Shaun Henderson and carried to adopt Resolution No. 2 2022-2023 Charter Waiver of Credential Authorization, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

**Cal Poly State University Supervised Fieldwork and Student Teaching Agreement**

It was moved by Lisa Morinini seconded by Liz Phillips and carried to approve the Cal Poly State University Supervised Fieldwork and Student Teaching Agreement, as submitted. Ayes: Steller, Henderson, Morinini, Phillips and Waffle.

**GENERAL ANNOUNCEMENT**

Unless otherwise noticed, the next regular Board meeting is scheduled for Wednesday, September 14, 2022, beginning with Closed Session at 6:05 p.m., Open Session at 6:30 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455

**ADJOURN**

It was moved by Liz Phillips seconded by Shaun Henderson and carried to adjourn the meeting at 8:00 p.m. Ayes: Steller, Henderson, Morinini, Phillips, and Waffle.

---

Holly Edds, Ed.D. Board Secretary

---

Shaun Henderson, Clerk, Board of Trustee

**ORCUTT UNION SCHOOL DISTRICT  
BOARD OF TRUSTEES  
SPECIAL BOARD MINUTES  
August 22, 2022  
5:00 PM**

**CALL TO ORDER**

A Special Board meeting of the Board of Trustees of the Orcutt Union School District was held on Monday, August 22, 2022, in the District Office Board Room, beginning with Mark Steller calling Public Session to order at 5:00 p.m. The Pledge of Allegiance was led by Shaun Henderson. It was moved by Melanie Waffle seconded by Liz Phillips to adopt the August 22, 2022 agenda. Members Present: Steller, Henderson, Phillips, and Waffle. Administrators Present: Edds, Salucci, Dana and Knight.

**PUBLIC COMMENTS**

None

**CLOSED SESSION COMMENTS**

Monique Segura, President of OEA, spoke about the importance of staff evaluations.

**ADJOURN TO CLOSED SESSION**

It was moved by Shaun Henderson seconded by Melanie Waffle and carried to adjourn to Closed Session at 5:04 p.m.

**RECOVENE TO PUBLIC SESSION AND ADJOURN MEETING**

Mark Steller reported that in Closed Session, the Board, relying solely on the evidence and information developed at Level I and II, in accordance with the Collective Bargaining Agreement between the District and Orcutt Educators Association, denies the grievance. The vote was unanimous 4-0. It was moved by Shaun Henderson seconded by Liz Phillips and carried to adjourn the meeting at 6:30 p.m. Ayes: Steller, Henderson, Phillips, and Waffle.

**GENERAL ANNOUNCEMENTS**

Unless otherwise noticed, the next regular board meeting is scheduled for Wednesday, September 14, 2022, with Closed Session starting at 6:05 p.m., Public Session at 6:30 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455.

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Holly Edds, Ed.D., Board Secretary

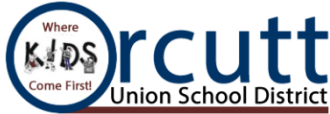
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Shaun Henderson, Clerk, Board of Trustees

## Warrants

These materials are not included in this copy of the agenda. The warrants are available for review at the District Office, 500 Dyer Street, Orcutt, CA. Monday-Friday from 7:30 am - 4:30 pm.

This procedure is in compliance with the Public Document Law, Government Code Section Number 6257.



Orcutt Academy High School  
Administration Office

TO: Dr. Holly Edds, Superintendent

FROM: Mr. Rhett Carter, OAHS Principal

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: OAHS Dance Team Trip

BACKGROUND: On Friday, September 23-24<sup>th</sup>, our dance team will be attending The CADTD Convention at Buena Park High School in Buena Park CA. Our team with approximately 10 members and Coach Janet Reese with a parent chaperone will be staying 1 night. They will be departing on Friday, September 23<sup>rd</sup> at approximately 1:00pm due to convention being early the next morning and returning on Saturday, September 24<sup>th</sup>. They may use a school vehicle but main source of transportation will be provided by parent drivers. Funds for this trip will be provided by the dance team fundraising account.

RECOMMENDATION: Staff recommends that this trip be approved as submitted

FUNDING: No Impact on General Fund

Announcements

Convention 2022 Calendar



Membership Directors Judges



Contact Us

CADTD State

Forms and Documents

## Convention 2022

**SAVE THE DATE!**

**CADTD  
CONVENTION**

**SEPTEMBER 24, 2022**

**BUENA PARK HIGH SCHOOL**



LAST NAME	FIRST NAME
Arellano	Olivia
Baker	Emma
Damore	Bianca
Foreman	Chloe
Han	Ashley
Helzer	Abigail (Abby)
Hossli	Katelyn (Katie)
Paramore	Madison (Madie)
Pankonin	Julia
Reese	Audrey

# Orcutt Union School District Field Trip Information Form



## PLEASE RESERVE FIELD TRIPS AT LEAST ONE MONTH IN ADVANCE

1. Date of Trip Friday, September 23 - Saturday, September 24, 2022
2. Destination Buena Park High School  
Telephone # \_\_\_\_\_ Fax # \_\_\_\_\_
3. Requested Donation per Student (if any) n/a, other than \$ for food

## TRANSPORTATION

1. Time of Departure TBD, but potentially 1:00 pm, after class dismissal (minimum day)  
Return Time Saturday night TBD, do not have the details of the event yet
2. Employees Going on the Trip Janet Kwock Reese
3. # Students 10 #Chaperones ON THE BUS 0 \* Student/Staff Ratio on Trip 10/1  
\* if all members attend, it is anticipated that a school van/suburban and at least 1 personal vehicle will be used
4. Other Stops Requested nearby hotel, food establishments, gas station(s)
5. Purpose of Trip attend CADTD (California Association of Dance/Drill Team Directors) convention
6. Pick up Location OAHS
7. Sack Lunches or Supplies/Additional Clothing Needed? none from the school/district
8. Account to be Charged Dance Team

Any necessary purchase orders will be generated upon receipt of this completed form. Be sure to make your field trip arrangements as far ahead of time as possible. If you are collecting money from students to help offset the cost of the field trip and/or transportation, you need to use a class roster to record any monies received. Please attach the roster to this form.

Once you turn in this completed form, your bus reservation will be submitted. You may call transportation (8978) to check on availability, but your bus will not be reserved until you turn in this form and your trip request is submitted online.

D Letter to notify parents of this field trip is attached. (Parents need to be notified in writing anytime students leave campus. Sign off is not needed unless students will be swimming or wading.)

D I have read, understand and will abide by the rules and regulations set forth in AR6153(a) regarding recreational water activities if applicable. (Please initial) See other side.

Requesting Teacher

Janet

Date 8/13/2022

Principal Approval

Mark

Date

8/15/22



**Janet Reese** Coach

Jul 19, 2022, 1:32 PM

Read by 13

**2022-23 EVENT SCHEDULE**

[7/26 notes](#)

[7/19 notes](#)

original 7/15 version: <https://band.us/band/76611543/post/346/comment/2>

**Fall/Football:**

Sat 8/27 2pm home Football game

Sat 9/3 7pm away game at VCA (by old drive in) - football would like anyone available to be there for sideline support *\*this is the Saturday of Labor Day weekend for those of you that may have plans to be out of town that weekend*

Sat 9/10 2pm home Football game

Sat 9/17 **\*CANCELLED\***

Sat 9/24 CADTD workshop in Buena Park (announced as a save the date, but guessing time might be the same as last year's, 8am-noon)

Select days in Oct - Haunted Hills fundraiser (Athletic Boosters' will deposit \$ in team account in return for working)

Sat 10/1 2pm home Football game *\*Homecoming might be this weekend instead of 7th/8th if replacement home game not scheduled*

Fri 10/7 homecoming rally (during school hours)

Fri 10/7 **TBD/CANCELLED**

Sat 10/8 7pm? homecoming dance?

Sat 10/15 2pm home Football game (senior night)

Friday 10/28 or 29 blue vs white game on campus

Sat 10/29 **\*CANCELLED\*** (last CIF game has to occur on or before 10/28)

TBD football Playoffs in Nov

Sat 11/2 Athletic Booster Club's annual dinner and auction fundraiser *\*team will need to contribute at least a couple of silent auction baskets/items*

**Winter/Basketball:**

TBD Nov & Dec basketball - might opt to skip these

TBD Dec holiday parades (1st and 2nd Saturdays in December)

TBD Competitions - schedules are starting to come out; events seem to usually be scheduled from Dec to March

TBD Jan thru March basketball (we generally perform at about half of them)

**Spring:**

May spring rally

May Spartan Showcase (open house)

June Rodeo Parade (1st Sat in June)

Comment 1

[Download Comments](#)

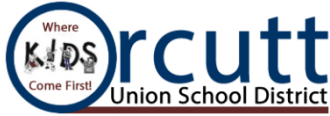


**Janet Reese** Coach

Schedule I received on 7/25. For the 10/7 game, the other team withdrew, and OA is looking for another opponent, so it might be a game. Whether home or away, idk. Homecoming game TBD depending on what happens.

Date	Day	Opponent	Time
August 27	Saturday	Laguna Blanca (MHS)	2 pm
September 3	Saturday	@ VCA*	7 pm
September 10	Saturday	Alhambra	2 pm
September 17	Saturday	BYE	2 pm
September 23	Friday	@ Sierra*	8 pm
October 1	Saturday	Fresno Christian* (FVHS)	2 pm
October 7	Game has been Cancelled	(FVHS)	7 pm
October 15	Saturday	Riverdale Christian* (SMHS)	2 pm
October 21	Friday	@ Lustin*	7 pm
October 28or29	Friday or Saturday	Blue/White Game	TBD

\* Homecoming Game, # Senior Game, \* League Games, + Rival Game



Orcutt Academy High School  
Administration Office

TO: Dr. Holly Edds, Superintendent

FROM: Mr. Rhett Carter, OAHS Principal

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Orcutt Academy High School Field Trip

**BACKGROUND:** Orcutt Academy High School students would like to attend The Lion King Broadway Play at Pantages Theatre in Hollywood on February 24<sup>th</sup>. Chad McKenzie our physical education and health teacher along with 11 chaperones will be traveling with our students to this event. The students and chaperones will depart from OAHS at 1:40 p.m. on Friday, February 24, 2022 and return to campus by 1:30 a.m. on Saturday, February 26, 2022.

The cost is \$125.00 per student: \$41 for transportation, \$60 for ticket, and \$24 for dinner. This trip will be funded by the parent/guardian.

There are 43 seats available for students to sign up. To secure a spot students will need to turn in permission slip and pay the fee. Transportation will be provided through charter bus company American Star.

**RECOMMENDATION:** Staff recommends that this trip be approved as submitted.

**FUNDING:** No Impact on General Fund

# **ORCUTT ACADEMY FIELD TRIP**

**LION KING BROADWAY PLAY AND DINNER FIELDTRIP  
FEBRUARY 24TH 2023 @ HOLLYWOOD  
Charter Bus, LION KING Ticket, and Dinner is \$125 per student**

**A group of teachers at Orcutt Academy High School discussed the idea of taking some students to see a Broadway musical play. There are many students that have a passion or interest in art, music, acting, design that would enjoy and benefit from the opportunity to be part of this field trip.**

**On February 24, 2023 the students will be excused from their fifth period class at 1:15 p.m. to get on the bus and leave for the play in Hollywood, California. Students will stop to eat at Wood Ranch in Camarillo before arriving in Hollywood for the play. The show starts at 8 p.m. and will end by 11 p.m. We should arrive home by 1:30 a.m.**

**I have read the above description of the field trip and give permission for my child to attend by signing on the space below.**

**X** \_\_\_\_\_



## SUPERINTENDENT'S MEMORANDUM

TO: Board of Trustees

FROM: Holly Edds, Ed.D.  
Superintendent

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: CSBA Federal Advocacy Trip

**BACKGROUND:** Orcutt Union School District staff have been advocating at the state and federal level for increased school funding, ongoing services for students, and on specific issues that directly affect our students. We have been working with Capitol Advisors staff (Kevin Gordon, Jack O'Connell and Lee Angela Reid) in this advocacy and their team highly suggested we attend the California School Board Association (CSBA) Coast2Coast Federal Advocacy in Washington, D.C. to share our story with members of the Legislature and the Executive Branch as we look to advocate for issues with funding Special Education services in addition to Federal funding for services for students.

The event will begin with a day of education policy issues specific to California, briefings on the latest politics affecting Federal education policy, and training on advocacy work. Our team will then participate in two days of meetings on Capitol Hill to advocate directly with California congressional representatives, White House officials, key federal agency leaders, and other top policymakers. The event is currently scheduled to take place the third week of April, 2023.

**RECOMMENDATION:** Staff recommends that the Board of Trustees approve the CSBA Federal Advocacy Trip for the Superintendent and two (2) Board Members, as submitted.

**FUNDING:** The General Fund (Fund 01) in the amount of approximately \$7,000.



ORCUTT UNION SCHOOL DISTRICT
REQUEST FOR ACCEPTANCE OF GIFT

SCHOOL: Patterson Road Date: 8-30-22

DONOR: Name: Carole Paulina
Address: 56 Arjay Ranch Rd, Oroville, CA 95965
Phone No. 530-990-1793

GIFT: Item Donated Mystery Science or Cash Donation \$ 1600.00
Designated for: mystery science: supplemental science
General Description:
Model No.: Condition: [X] New [ ] Used
Value (estimated): \$1600.
Purpose of Gift: To supplement the science program
Will gift be purchased through Business Services Office? [ ] Yes [ ] No
Donor Conditions of Acceptance:

INSTALLATION AND OPERATION (If answer to A is yes, answer B and C)

- A. Will gift require installation? [X] Yes [ ] No
B. What type of installation is required? computer/technology
C. Will donor pay installation costs? [ ] Yes [ ] No
D. Will there be operating costs? [ ] Yes [X] No
If yes, what type?

Acceptance Requested By (OUSD Staff Member):
Acceptance Approved By (Administrator): [Signature]
RECOMMENDATIONS: Principal or District Representative

BOARD ACTION: Date Accepted: Date Denied:

Please submit request to the Superintendent's Office. (If denied, explanation is on reverse side of this form.)



## BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees  
Holly Edds, Ed.D.

FROM: Sandra Knight  
Assistant Superintendent, Business Services

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: District and Charter Fund Certification of 2021-22 Unaudited Actuals

BACKGROUND: Educational Code Section 42100 states that “on or before September 15, the governing board of each school district shall approve on a form prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement with the County Superintendent of Schools.”

In keeping with that provision, the Orcutt Union School District is providing the final unaudited actual revenues and expenditures for the 2021-22 year for all funds of the district.

Changes in the estimated fund balances due to the 2021-22 actuals are incorporated into the beginning balances for 2022-23 for all funds.

RECOMMENDATION: Staff recommends that the Board of Trustees approve and certify the Unaudited Actuals Finance Report as submitted.

FUND: All Funds as presented herein.



# Orcutt Union School District



**2021-2022**  
**Unaudited Actuals**

# Table of Contents

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## 2021-2022 Unaudited Actuals

Narrative.....	1
District Certification.....	2
Summary of Unaudited Actual Data .....	3
Fund Balances .....	4
General Fund, Revenues Graph .....	5
General Fund, Expenditures by Function Graph.....	6
General Fund, Expenditures by Object Graph .....	7

## STATE FORMS

General Fund/Charter Fund.....	8-50
Other Funds .....	51-149
Average Daily Attendance .....	150-152
Capital Asset Schedule.....	153
Long-Term Liabilities .....	154
Current Expense Formula.....	155
Appropriations Limit Calculations.....	156- 158
Indirect Cost Rate Worksheet .....	159- 162
Lottery .....	163
ESSA Maintenance of Effort .....	164-166
Special Education Maintenance of Effort .....	167-181
Summary of Interfund Activities.....	182-183
Program Cost Report.....	184-189
Technical Review Checks .....	190-193



# OCUTT UNION SCHOOL DISTRICT

Unaudited Actuals  
2021-22

## Unaudited Actuals

While the District prepares several budget reports throughout the year, Unaudited Actuals is the only report that shows what actually happened over the course of the past year, instead of projecting what we expect to happen. This report shows what happened during the 2021-22 school year but it does not include any multi-year projections for the current year or the years to come.

As you may recall, when we adopt the budget for the next school year, we also prepare Estimated Actuals, which estimates what our revenue and expenditures will be for that year. In June, you were presented with Estimated Actuals for the 2021-22 school year when we adopt the budget for the 2022-23 school year.

### Unrestricted Revenue and Expenditures:

In comparing unrestricted estimated actuals to our unaudited actuals, our unrestricted revenue and expenditures only differed by \$33,704 on a \$42 million budget.

### Restricted Revenue and Expenditures:

In comparing restricted estimated actuals to our unaudited actuals, our restricted revenue and expenditures only differed by \$55,415 on a \$16 million budget. Keep in mind that with many of our restricted resources we must spend the funds in order to “earn” the revenue. Money that was not spent will be earned and spent in subsequent years.

### Combined:

When combining restricted and unrestricted funds, our ending fund balance differed by \$21,711. Our ending fund balance in 2021-22 becomes our beginning fund balance in 2022-23. Therefore, we are very close to where we planned to start financially for the 2022-23 school year.

## Charter:

For the charter, the changes were much more significant because the charter benefitted from ADA relief for 2021-22 which was unexpected. Total increase in revenue for the charter was \$698,534 more than projected at estimated actuals. Actual expenditures were \$67,423 less than expected. Overall, fund balance for the charter increased by \$765,957 more than expected, due to ADA relief, which gave us the option of being funded on prior year ADA. This is very unusual for charter schools and not something we should count on moving forward.

## Important Items to Note for 2021-22 and 2022-23:

- 1) There continue to be changes from the state on a regular basis with regard to regulations and funding. Most changes have been positive, but there are continuous changes which requires flexibility and the need to adjust.
- 2) Difficulty in obtaining items. Examples include playground equipment, shade structures and mowers. It can be difficult and time consuming to obtain these items due to supply chain issues and/or staffing issues with the manufacturer and supplier. Sometimes the items do not come in as planned which results in variances in our financial reports.
- 3) Difficulty in finding qualified staff for both the district and some of our vendors which results in slower service or the need to plan very far in advance in order to accomplish projects
- 4) The district is not immune to changes in investments and market performance. Even money held in the County treasury was subjected to market fluctuations, which resulted in a decrease in fair market value of approximately \$1.7 million.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 14, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Makenzie Johns

Mary Andrade

Name

Name

District Financial Advisor

Director of Fiscal Services

Title

Title

805-964-4711

805-938-8917

Telephone

Telephone

mjohns@sbceo.org

mandrade@orcutt-schools.net

E-mail Address

E-mail Address

Unaudited Actuals  
FINANCIAL REPORTS  
2021-22 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.56%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$30,702,864.98
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$30,702,864.98
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	3.99%

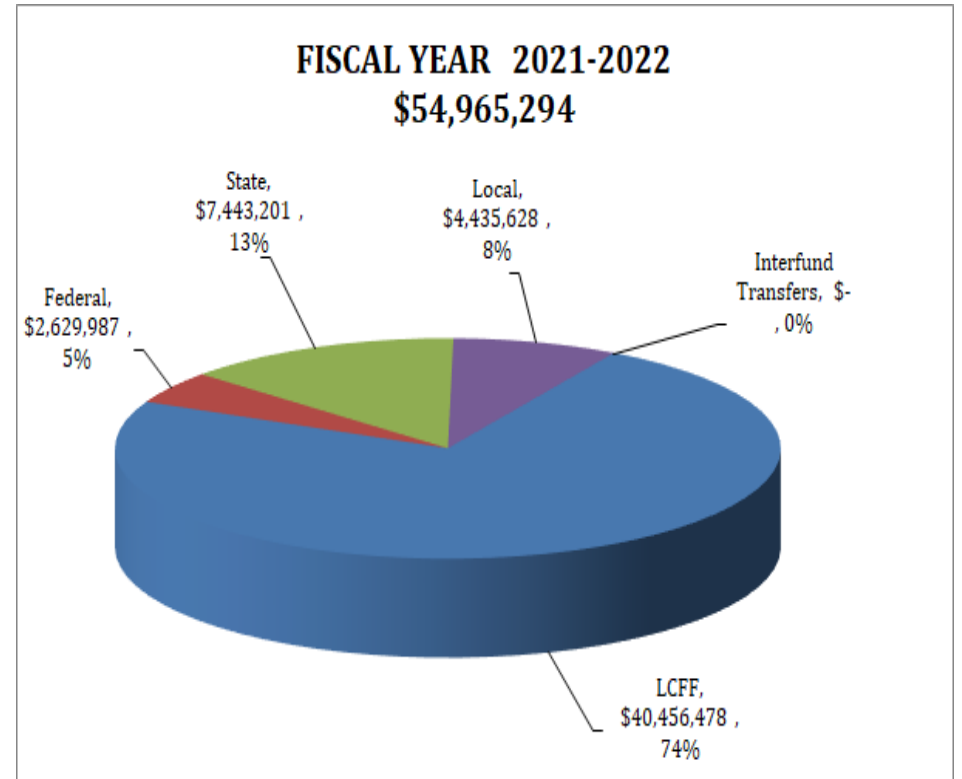
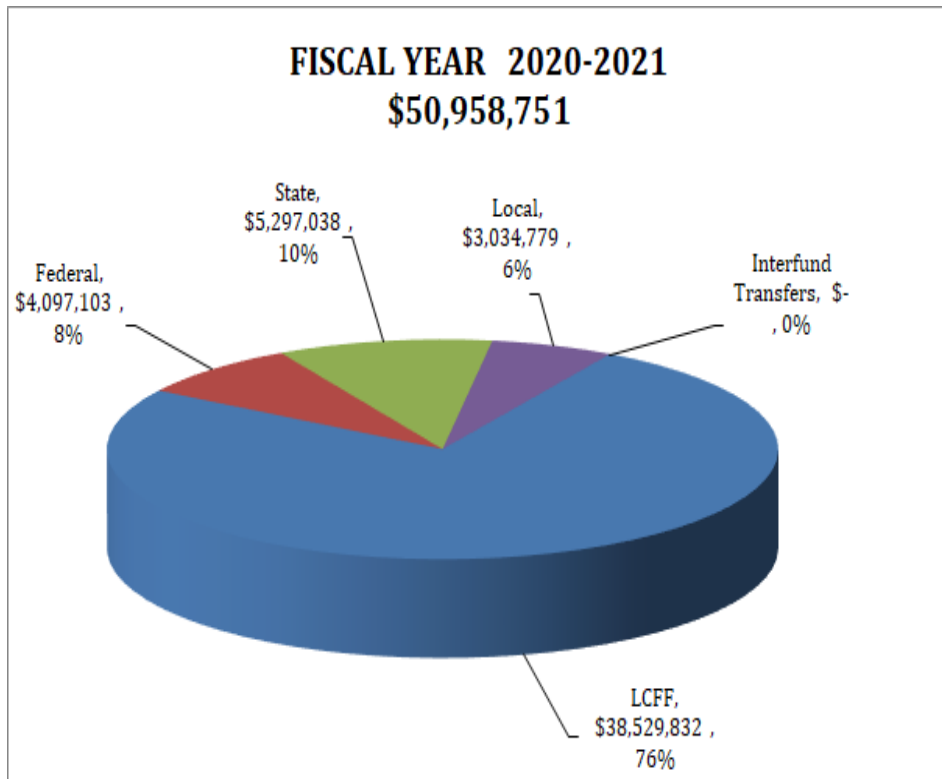
1/15/2021

<b>ORCUTT UNION SCHOOL DISTRICT</b>	
<b>FUND BALANCES</b>	
<b>General Fund (Fund 01)</b>	
Beginning Balance	\$ 15,734,734
Revenues	\$ 54,964,131
Expenditures	\$ (51,651,799)
Other Financing/Sources	\$ (1,546,373)
Ending Fund Balance	\$ 17,500,693
<b>Associated Student Body (Fund 08)</b>	
Beginning Balance	\$ 23,451
Revenues	\$ 70,669
Expenditures	\$ (72,685)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 21,435
<b>Charter School (Fund 09)</b>	
Beginning Balance	\$ 2,433,680
Revenues	\$ 9,117,692
Expenditures	\$ (8,419,683)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 3,131,689
<b>Child Development (Fund 12)</b>	
Beginning Balance	\$ 13,531
Revenues	\$ 272,153
Expenditures	\$ (285,282)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 402
<b>Cafeteria (Fund 13)</b>	
Beginning Balance	\$ 1,906,857
Revenues	\$ 2,936,433
Expenditures	\$ (2,463,091)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 2,380,199
<b>Deferred Maintenance (Fund 14)</b>	
Beginning Balance	\$ 5,295,427
Revenues	\$ (161,699)
Expenditures	\$ (956,301)
Other Financing/Sources	\$ 1,546,373
Ending Fund Balance	\$ 5,723,800
<b>Post-Employment Benefits (Fund 20)</b>	
Beginning Balance	\$ 5,761
Revenues	\$ (173)
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 5,588
<b>Building Fund (Fund 21)</b>	
Beginning Balance	\$ 19,167,940
Revenues	\$ (436,530)
Expenditures	\$ (5,183,184)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 13,548,226
<b>Developer's Fees (Fund 25)</b>	
Beginning Balance	\$ 1,185,863
Revenues	\$ 689,489
Expenditures	\$ (162)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 1,875,190
<b>Special Reserve - Capital Projects (Fund 40)</b>	
Beginning Balance	\$ 174,263
Revenues	\$ (5,201)
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 169,062
<b>Bond Interest &amp; Redemption (Fund 51)</b>	
Beginning Balance	\$ 3,655,390
Revenues	\$ 2,537,524
Expenditures	\$ (2,891,174)
Ending Fund Balance	\$ 3,301,740
<b>Self-Insurance Fund (Fund 67)</b>	
Beginning Balance	\$ 83,227
Revenues	\$ (61,881)
Expenditures	\$ -
Ending Fund Balance	\$ 21,346
<b>Retiree Benefit Fund (Fund 71)</b>	
Beginning Balance	\$ 7,361,068
Revenues	\$ (230,066)
Expenditures	\$ -
Ending Fund Balance	\$ 7,131,003
<b>Combined Beginning Balance</b>	<b>\$ 57,041,193</b>
<b>Combined Ending Balance</b>	<b>\$ 54,810,372</b>
<b>Total Revenue</b>	<b>\$ 69,692,541</b>
<b>Total Expenditures</b>	<b>\$ (71,923,362)</b>

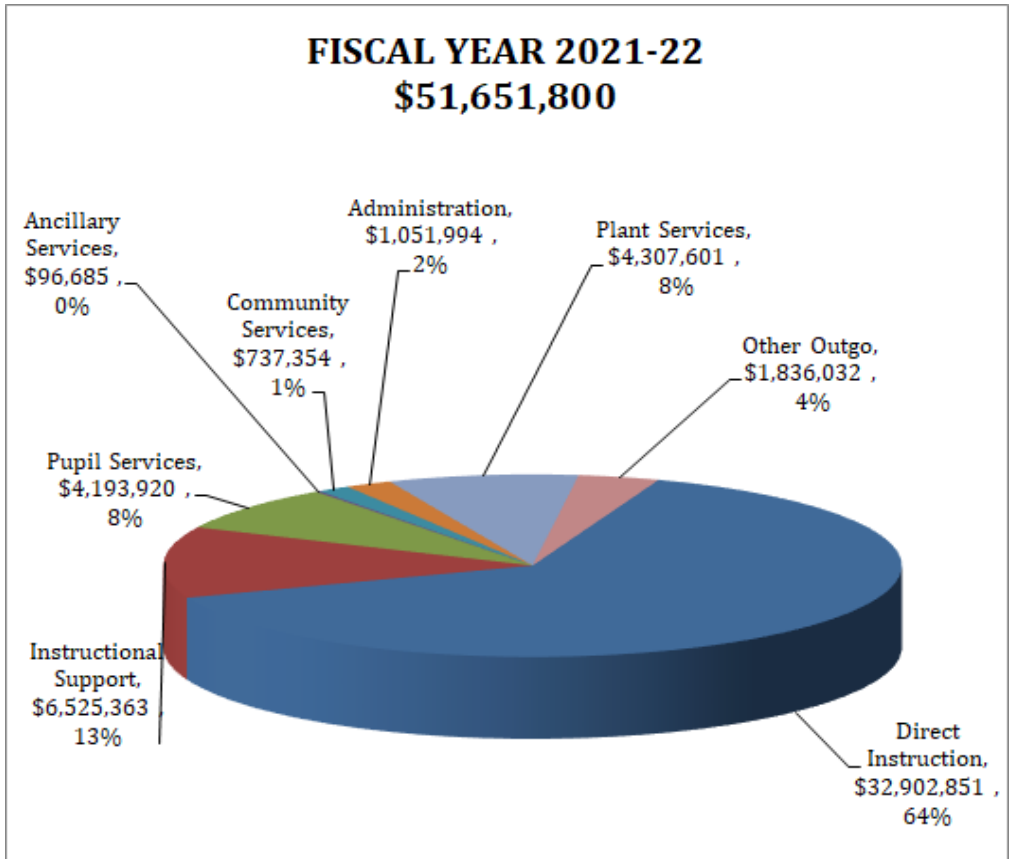
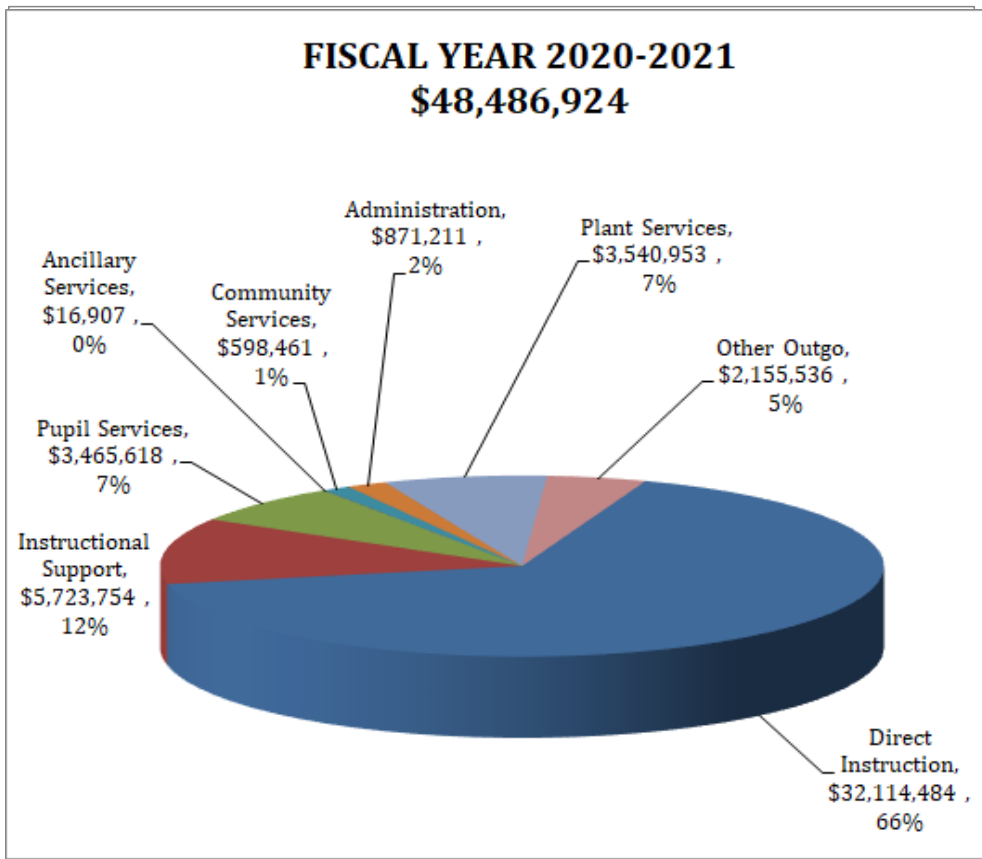
updated 09/08/2022

ORCUTT UNION SCHOOL DISTRICT  
GENERAL FUND REVENUES  
UNAUDITED ACTUALS

FISCAL YEAR 2020-2021 TO 2021-2022



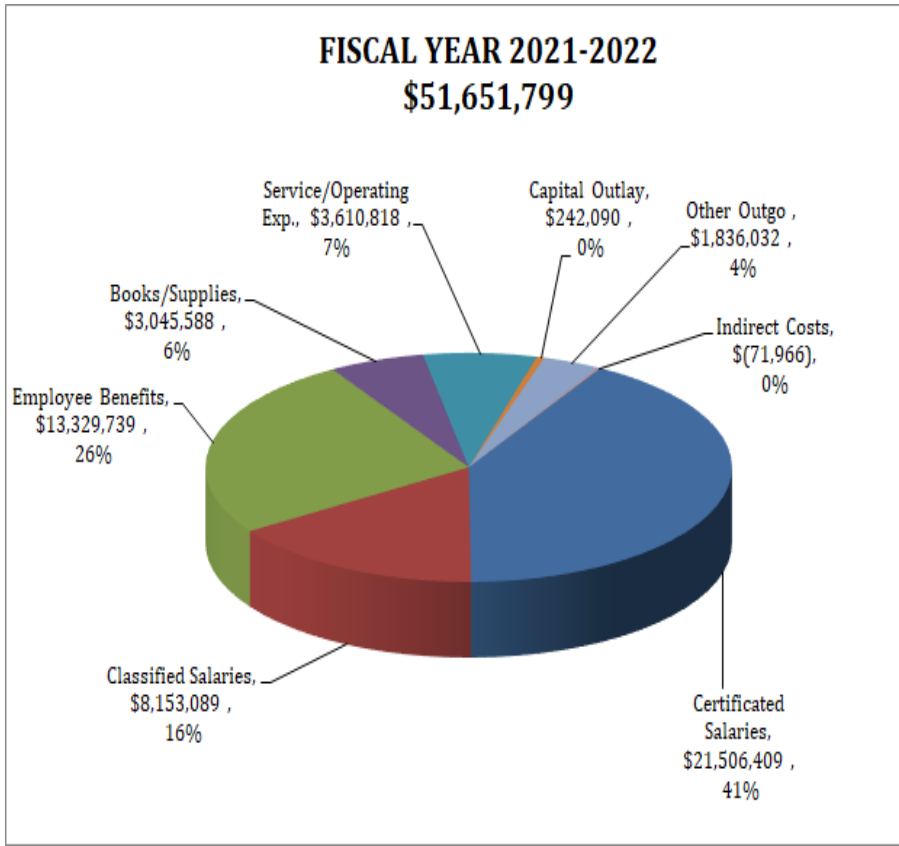
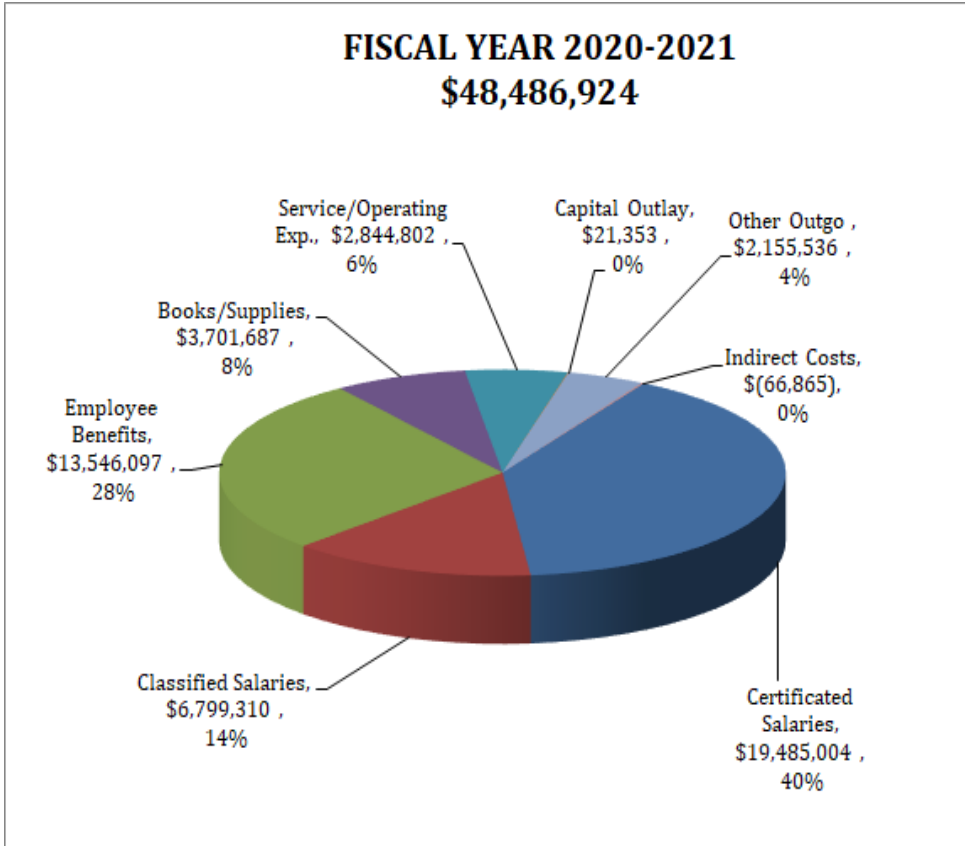
**ORCUTT UNION SCHOOL DISTRICT  
GENERAL FUND  
EXPENDITURE BY FUNCTION  
UNAUDITED ACTUALS  
FISCAL YEAR 2020-2021 to 2021-2022**





**ORCUTT UNION SCHOOL DISTRICT  
GENERAL FUND  
EXPENDITURE BY OBJECT  
UNAUDITED ACTUALS**

**FISCAL YEAR 2020-2021 to 2021-2022**



Description	Resource Codes	Object Codes	2021-22 Unaudited 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	39,176,980.88	1,278,334.00	40,455,314.88	41,392,014.00	1,290,756.00	42,682,770.00	5.5%
2) Federal Revenue		8100-8299	0.00	2,629,986.86	2,629,986.86	0.00	3,210,929.10	3,210,929.10	22.1%
3) Other State Revenue		8300-8599	884,381.75	6,558,819.42	7,443,201.17	752,607.00	4,259,460.17	5,012,067.17	-32.7%
4) Other Local Revenue		8600-8799	1,693,821.31	2,741,806.43	4,435,627.74	1,858,366.73	3,391,753.10	5,250,119.83	18.4%
5) TOTAL, REVENUES			41,755,183.94	13,208,946.71	54,964,130.65	44,002,987.73	12,152,898.37	56,155,886.10	2.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	16,999,612.53	4,506,796.95	21,506,409.48	17,409,609.38	4,543,190.48	21,952,799.86	2.1%
2) Classified Salaries		2000-2999	5,520,339.99	2,632,749.25	8,153,089.24	4,633,990.77	3,290,720.61	7,924,711.38	-2.8%
3) Employee Benefits		3000-3999	8,704,874.54	4,624,864.34	13,329,738.88	9,825,940.02	5,057,856.14	14,883,796.16	11.7%
4) Books and Supplies		4000-4999	2,604,490.20	441,097.31	3,045,587.51	2,378,297.92	483,670.86	2,861,968.78	-6.0%
5) Services and Other Operating Expenditures		5000-5999	1,420,527.92	2,190,290.41	3,610,818.33	1,266,808.47	2,470,737.78	3,737,546.25	3.5%
6) Capital Outlay		6000-6999	118,086.79	124,003.04	242,089.83	546,798.00	543,714.00	1,090,512.00	350.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,836,032.00	1,836,032.00	0.00	2,274,222.00	2,274,222.00	23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(192,475.87)	120,509.87	(71,966.00)	(146,315.00)	71,315.00	(75,000.00)	4.2%
9) TOTAL, EXPENDITURES			35,175,456.10	16,476,343.17	51,651,799.27	35,915,129.56	18,735,426.87	54,650,556.43	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			6,579,727.84	(3,267,396.46)	3,312,331.38	8,087,858.17	(6,582,528.50)	1,505,329.67	-54.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	546,372.64	1,546,372.64	1,000,000.00	647,320.78	1,647,320.78	6.5%
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	(5,758,945.37)	5,758,945.37	0.00	(6,178,378.02)	6,178,378.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,758,945.37)	5,212,572.73	(1,546,372.64)	(7,178,378.02)	5,531,057.24	(1,647,320.78)	6.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(179,217.53)	1,945,176.27	1,765,958.74	909,480.15	(1,051,471.26)	(141,991.11)	-108.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
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)			14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
2) Ending Balance, June 30 (E + F1e)			13,918,827.73	3,581,865.35	17,500,693.08	14,828,307.88	2,530,394.09	17,358,701.97	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	15,451.51	0.00	15,451.51	0.00	0.00	0.00	-100.0%
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	3,581,865.35	3,581,865.35	0.00	2,590,473.12	2,590,473.12	-27.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	12,267,465.85	0.00	12,267,465.85	12,918,228.85	0.00	12,918,228.85	5.3%
Technology Update	0000	9760	1,000,000.00		1,000,000.00				
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00				
Economic Downturn/Declining Enrollme	0000	9760	6,767,465.85		6,767,465.85				
TK Expansion Plan Implementation	0000	9760	1,500,000.00		1,500,000.00				
Strategic Plan Implementation	0000	9760	2,000,000.00		2,000,000.00				
Technology Update	0000	9760				1,000,000.00		1,000,000.00	
Textbook Adoption	0000	9760				1,000,000.00		1,000,000.00	
Economic Downturn/Declining Enrollme	0000	9760				7,418,228.85		7,418,228.85	
TK Expansion Plan Implementation	0000	9760				1,500,000.00		1,500,000.00	
Stategic Plan Implemenation	0000	9760				2,000,000.00		2,000,000.00	
d) Assigned									
Other Assignments		9780	120,410.37	0.00	120,410.37	350,000.00	0.00	350,000.00	190.7%
Compensated Absences	0000	9780	50,000.00		50,000.00				
CTE Match Requirement	0000	9780	70,410.37		70,410.37				
Site Donation Accounts	0000	9780							
Compensated Absences	0000	9780				50,000.00		50,000.00	

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
CTE Match Requirement	0000	9780				100,000.00		100,000.00	
Site Donation Accounts	0000	9780				200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	60,079.03	(60,079.03)	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	16,237,571.39	2,652,859.17	18,890,430.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	(641,236.00)	0.00	(641,236.00)				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	15,500.00	0.00	15,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	730,664.12	3,039,872.94	3,770,537.06				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	361,629.62	9,316.80	370,946.42				
6) Stores		9320	15,451.51	0.00	15,451.51				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			16,722,080.64	5,702,048.91	22,424,129.55				
<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	2,486,709.16	222,069.07	2,708,778.23				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	284,225.75	555,670.61	839,896.36				
4) Current Loans		9640	32,318.00	0.00	32,318.00				
5) Unearned Revenue		9650	0.00	1,342,443.88	1,342,443.88				
6) TOTAL, LIABILITIES			2,803,252.91	2,120,183.56	4,923,436.47				
<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>									

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,918,827.73	3,581,865.35	17,500,693.08				

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	13,901,070.00	0.00	13,901,070.00	20,467,989.00	0.00	20,467,989.00	47.2%
Education Protection Account State Aid - Current Year		8012	10,867,181.00	0.00	10,867,181.00	6,180,956.00	0.00	6,180,956.00	-43.1%
State Aid - Prior Years		8019	(363,853.82)	0.00	(363,853.82)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	55,064.52	0.00	55,064.52	55,065.00	0.00	55,065.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,299,853.01	0.00	13,299,853.01	13,725,212.00	0.00	13,725,212.00	3.2%
Unsecured Roll Taxes		8042	449,979.93	0.00	449,979.93	452,431.00	0.00	452,431.00	0.5%
Prior Years' Taxes		8043	31,750.13	0.00	31,750.13	23,134.00	0.00	23,134.00	-27.1%
Supplemental Taxes		8044	1,291,327.05	0.00	1,291,327.05	1,043,800.00	0.00	1,043,800.00	-19.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,191,869.06	0.00	2,191,869.06	2,128,841.00	0.00	2,128,841.00	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>41,724,240.88</b>	<b>0.00</b>	<b>41,724,240.88</b>	<b>44,077,428.00</b>	<b>0.00</b>	<b>44,077,428.00</b>	<b>5.6%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,547,260.00)	0.00	(2,547,260.00)	(2,685,414.00)	0.00	(2,685,414.00)	5.4%
Property Taxes Transfers		8097	0.00	1,278,334.00	1,278,334.00	0.00	1,290,756.00	1,290,756.00	1.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			39,176,980.88	1,278,334.00	40,455,314.88	41,392,014.00	1,290,756.00	42,682,770.00	5.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	981,796.28	981,796.28	0.00	1,017,616.00	1,017,616.00	3.6%
Special Education Discretionary Grants		8182	0.00	134,889.00	134,889.00	0.00	39,880.00	39,880.00	-70.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		544,595.52	544,595.52		563,637.00	563,637.00	3.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		236,707.78	236,707.78		87,539.00	87,539.00	-63.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
Title III, Part A, English Learner Program	4203	8290		72,131.94	72,131.94		83,077.75	83,077.75	15.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		30,808.41	30,808.41		52,080.00	52,080.00	69.0%
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	629,057.93	629,057.93	0.00	1,367,099.35	1,367,099.35	117.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>2,629,986.86</b>	<b>2,629,986.86</b>	<b>0.00</b>	<b>3,210,929.10</b>	<b>3,210,929.10</b>	<b>22.1%</b>
<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		8520	0.00	63,188.00	63,188.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	134,844.00	0.00	134,844.00	132,107.00	0.00	132,107.00	-2.0%
Lottery - Unrestricted and Instructional Materials		8560	749,537.75	347,502.11	1,097,039.86	603,000.00	236,000.00	839,000.00	-23.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		182,385.34	182,385.34		190,765.17	190,765.17	4.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	5,965,743.97	5,965,743.97	17,500.00	3,832,695.00	3,850,195.00	-35.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>884,381.75</b>	<b>6,558,819.42</b>	<b>7,443,201.17</b>	<b>752,607.00</b>	<b>4,259,460.17</b>	<b>5,012,067.17</b>	<b>-32.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	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	2,967.50	0.00	2,967.50	0.00	0.00	0.00	-100.0%
Interest		8660	104,290.35	0.00	104,290.35	65,000.00	0.00	65,000.00	-37.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(644,173.00)	0.00	(644,173.00)	0.00	0.00	0.00	-100.0%
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	23,989.00	0.00	23,989.00	23,988.00	0.00	23,988.00	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: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,206,747.46	93,209.40	2,299,956.86	1,769,378.73	183,000.10	1,952,378.83	-15.1%
Tuition		8710	0.00	401,135.00	401,135.00	0.00	532,012.00	532,012.00	32.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,247,462.03	2,247,462.03		2,676,741.00	2,676,741.00	19.1%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,693,821.31	2,741,806.43	4,435,627.74	1,858,366.73	3,391,753.10	5,250,119.83	18.4%
<b>TOTAL, REVENUES</b>			41,755,183.94	13,208,946.71	54,964,130.65	44,002,987.73	12,152,898.37	56,155,886.10	2.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	14,380,778.87	3,610,673.20	17,991,452.07	14,734,908.14	3,502,794.53	18,237,702.67	1.4%
Certificated Pupil Support Salaries		1200	331,277.98	494,545.48	825,823.46	415,888.56	328,017.44	743,906.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,144,590.75	394,078.27	2,538,669.02	2,074,951.68	712,378.51	2,787,330.19	9.8%
Other Certificated Salaries		1900	142,964.93	7,500.00	150,464.93	183,861.00	0.00	183,861.00	22.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,999,612.53</b>	<b>4,506,796.95</b>	<b>21,506,409.48</b>	<b>17,409,609.38</b>	<b>4,543,190.48</b>	<b>21,952,799.86</b>	<b>2.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	269,291.02	1,734,369.50	2,003,660.52	159,012.02	1,958,823.27	2,117,835.29	5.7%
Classified Support Salaries		2200	2,564,864.88	486,486.18	3,051,351.06	2,105,018.94	836,501.90	2,941,520.84	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	485,528.43	221,148.19	706,676.62	384,448.84	320,406.52	704,855.36	-0.3%
Clerical, Technical and Office Salaries		2400	1,877,915.14	130,207.54	2,008,122.68	1,799,805.96	174,988.92	1,974,794.88	-1.7%
Other Classified Salaries		2900	322,740.52	60,537.84	383,278.36	185,705.01	0.00	185,705.01	-51.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,520,339.99</b>	<b>2,632,749.25</b>	<b>8,153,089.24</b>	<b>4,633,990.77</b>	<b>3,290,720.61</b>	<b>7,924,711.38</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,704,963.08	2,909,498.54	5,614,461.62	2,854,809.56	3,035,394.88	5,890,204.44	4.9%
PERS		3201-3202	1,018,683.17	385,415.71	1,404,098.88	1,089,179.59	602,052.49	1,691,232.08	20.4%
OASDI/Medicare/Alternative		3301-3302	598,017.08	219,349.06	817,366.14	545,833.05	233,424.14	779,257.19	-4.7%
Health and Welfare Benefits		3401-3402	2,967,816.62	977,276.39	3,945,093.01	2,963,406.00	1,046,830.59	4,010,236.59	1.7%
Unemployment Insurance		3501-3502	104,846.81	33,848.59	138,695.40	103,371.11	37,172.42	140,543.53	1.3%
Workers' Compensation		3601-3602	220,945.57	70,997.83	291,943.40	225,973.21	81,235.32	307,208.53	5.2%
OPEB, Allocated		3701-3702	1,070,293.58	0.00	1,070,293.58	2,033,291.00	0.00	2,033,291.00	90.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,308.63	28,478.22	47,786.85	10,076.50	21,746.30	31,822.80	-33.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,704,874.54</b>	<b>4,624,864.34</b>	<b>13,329,738.88</b>	<b>9,825,940.02</b>	<b>5,057,856.14</b>	<b>14,883,796.16</b>	<b>11.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	43,010.27	14,818.88	57,829.15	43,000.00	15,000.00	58,000.00	0.3%
Books and Other Reference Materials		4200	14,690.40	27,281.95	41,972.35	17,290.00	2,000.00	19,290.00	-54.0%
Materials and Supplies		4300	1,957,758.41	370,937.38	2,328,695.79	2,041,457.92	387,117.36	2,428,575.28	4.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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)	
Noncapitalized Equipment		4400	589,031.12	28,059.10	617,090.22	276,550.00	79,553.50	356,103.50	-42.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,604,490.20</b>	<b>441,097.31</b>	<b>3,045,587.51</b>	<b>2,378,297.92</b>	<b>483,670.86</b>	<b>2,861,968.78</b>	<b>-6.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	45,100.00	368,736.38	413,836.38	47,500.00	387,948.00	435,448.00	5.2%
Travel and Conferences		5200	106,136.04	61,151.27	167,287.31	138,437.90	130,045.07	268,482.97	60.5%
Dues and Memberships		5300	34,234.22	0.00	34,234.22	35,755.00	0.00	35,755.00	4.4%
Insurance		5400 - 5450	402,374.01	11,100.00	413,474.01	423,778.00	11,100.00	434,878.00	5.2%
Operations and Housekeeping Services		5500	915,680.62	0.00	915,680.62	916,420.00	0.00	916,420.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	210,854.15	129,210.63	340,064.78	198,435.85	99,993.70	298,429.55	-12.2%
Transfers of Direct Costs		5710	(1,950.27)	1,950.27	0.00	(1,293.85)	1,293.85	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,836,827.02)	0.00	(1,836,827.02)	(1,855,576.81)	0.00	(1,855,576.81)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	1,358,879.76	1,615,527.02	2,974,406.78	1,138,221.30	1,837,667.16	2,975,888.46	0.0%
Communications		5900	186,046.41	2,614.84	188,661.25	225,131.08	2,690.00	227,821.08	20.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,420,527.92</b>	<b>2,190,290.41</b>	<b>3,610,818.33</b>	<b>1,266,808.47</b>	<b>2,470,737.78</b>	<b>3,737,546.25</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,860.00	0.00	2,860.00	0.00	430,578.00	430,578.00	14955.2%
Buildings and Improvements of Buildings		6200	0.00	55,247.05	55,247.05	0.00	20,000.00	20,000.00	-63.8%
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	115,226.79	44,396.29	159,623.08	544,698.00	70,000.00	614,698.00	285.1%
Equipment Replacement		6500	0.00	24,359.70	24,359.70	2,100.00	23,136.00	25,236.00	3.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>118,086.79</b>	<b>124,003.04</b>	<b>242,089.83</b>	<b>546,798.00</b>	<b>543,714.00</b>	<b>1,090,512.00</b>	<b>350.5%</b>
<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	253,840.00	253,840.00	0.00	228,378.00	228,378.00	-10.0%
Payments to County Offices		7142	0.00	1,582,192.00	1,582,192.00	0.00	2,045,844.00	2,045,844.00	29.3%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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 Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,836,032.00	1,836,032.00	0.00	2,274,222.00	2,274,222.00	23.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(120,509.87)	120,509.87	0.00	(71,315.00)	71,315.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,966.00)	0.00	(71,966.00)	(75,000.00)	0.00	(75,000.00)	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(192,475.87)	120,509.87	(71,966.00)	(146,315.00)	71,315.00	(75,000.00)	4.2%
TOTAL, EXPENDITURES			35,175,456.10	16,476,343.17	51,651,799.27	35,915,129.56	18,735,426.87	54,650,556.43	5.8%



Description	Resource Codes	Object Codes	2021-22 Unaudited 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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	546,372.64	1,546,372.64	1,000,000.00	647,320.78	1,647,320.78	6.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	546,372.64	1,546,372.64	1,000,000.00	647,320.78	1,647,320.78	6.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited 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>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(5,758,945.37)	5,758,945.37	0.00	(6,178,378.02)	6,178,378.02	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(5,758,945.37)	5,758,945.37	0.00	(6,178,378.02)	6,178,378.02	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,758,945.37)	5,212,572.73	(1,546,372.64)	(7,178,378.02)	5,531,057.24	(1,647,320.78)	6.5%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	39,176,980.88	1,278,334.00	40,455,314.88	41,392,014.00	1,290,756.00	42,682,770.00	5.5%
2) Federal Revenue		8100-8299	0.00	2,629,986.86	2,629,986.86	0.00	3,210,929.10	3,210,929.10	22.1%
3) Other State Revenue		8300-8599	884,381.75	6,558,819.42	7,443,201.17	752,607.00	4,259,460.17	5,012,067.17	-32.7%
4) Other Local Revenue		8600-8799	1,693,821.31	2,741,806.43	4,435,627.74	1,858,366.73	3,391,753.10	5,250,119.83	18.4%
5) TOTAL, REVENUES			41,755,183.94	13,208,946.71	54,964,130.65	44,002,987.73	12,152,898.37	56,155,886.10	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		22,465,267.08	10,437,583.81	32,902,850.89	23,121,714.28	10,768,992.44	33,890,706.72	3.0%
2) Instruction - Related Services	2000-2999		5,404,903.17	1,120,459.96	6,525,363.13	5,868,584.92	1,481,268.68	7,349,853.60	12.6%
3) Pupil Services	3000-3999		2,499,885.83	1,694,034.50	4,193,920.33	2,777,558.01	1,700,581.27	4,478,139.28	6.8%
4) Ancillary Services	4000-4999		92,907.65	3,776.96	96,684.61	117,735.51	4,420.54	122,156.05	26.3%
5) Community Services	5000-5999		737,353.77	0.00	737,353.77	0.00	666,495.22	666,495.22	-9.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		896,576.43	155,417.59	1,051,994.02	1,002,510.32	167,430.61	1,169,940.93	11.2%
8) Plant Services	8000-8999		3,078,562.17	1,229,038.35	4,307,600.52	3,027,026.52	1,672,016.11	4,699,042.63	9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,836,032.00	1,836,032.00	0.00	2,274,222.00	2,274,222.00	23.9%
10) TOTAL, EXPENDITURES			35,175,456.10	16,476,343.17	51,651,799.27	35,915,129.56	18,735,426.87	54,650,556.43	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,579,727.84	(3,267,396.46)	3,312,331.38	8,087,858.17	(6,582,528.50)	1,505,329.67	-54.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	546,372.64	1,546,372.64	1,000,000.00	647,320.78	1,647,320.78	6.5%
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	(5,758,945.37)	5,758,945.37	0.00	(6,178,378.02)	6,178,378.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,758,945.37)	5,212,572.73	(1,546,372.64)	(7,178,378.02)	5,531,057.24	(1,647,320.78)	6.5%

Description	Function Codes	Object Codes	2021-22 Unaudited 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(179,217.53)	1,945,176.27	1,765,958.74	909,480.15	(1,051,471.26)	(141,991.11)	-108.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
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)			14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,098,045.26	1,636,689.08	15,734,734.34	13,918,827.73	3,581,865.35	17,500,693.08	11.2%
2) Ending Balance, June 30 (E + F1e)			13,918,827.73	3,581,865.35	17,500,693.08	14,828,307.88	2,530,394.09	17,358,701.97	-0.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	15,451.51	0.00	15,451.51	0.00	0.00	0.00	-100.0%
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	3,581,865.35	3,581,865.35	0.00	2,590,473.12	2,590,473.12	-27.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Technology Update	0000	9760	1,000,000.00		1,000,000.00				
Textbook Adoption	0000	9760	1,000,000.00		1,000,000.00				
Economic Downturn/Declining Enrollme	0000	9760	6,767,465.85		6,767,465.85				
TK Expansion Plan Implementation	0000	9760	1,500,000.00		1,500,000.00				
Strategic Plan Implementation	0000	9760	2,000,000.00		2,000,000.00				
Technology Update	0000	9760				1,000,000.00		1,000,000.00	
Textbook Adoption	0000	9760				1,000,000.00		1,000,000.00	
Economic Downturn/Declining Enrollme	0000	9760				7,418,228.85		7,418,228.85	
TK Expansion Plan Implementation	0000	9760				1,500,000.00		1,500,000.00	
Stategic Plan Implemenation	0000	9760				2,000,000.00		2,000,000.00	
d) Assigned									
Other Assignments (by Resource/Object)									
Compensated Absences	0000	9780	120,410.37	0.00	120,410.37	350,000.00	0.00	350,000.00	190.7%
CTE Match Requirement	0000	9780	50,000.00		50,000.00				
			70,410.37		70,410.37				

Description	Function Codes	Object Codes	2021-22 Unaudited 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)	
Site Donation Accounts	0000	9780							
Compensated Absences	0000	9780				50,000.00		50,000.00	
CTE Match Requirement	0000	9780				100,000.00		100,000.00	
Site Donation Accounts	0000	9780				200,000.00		200,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	60,079.03	(60,079.03)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	959,911.00	1,138,394.27
6230	California Clean Energy Jobs Act	16,944.04	16,944.04
6266	Educator Effectiveness, FY 2021-22	681,677.43	458,852.23
6300	Lottery: Instructional Materials	377,070.36	521,070.36
6536	Special Ed: Dispute Prevention and Dispute Resolution	20,579.04	5,000.18
6537	Special Ed: Learning Recovery Support	258,404.45	32,745.45
6547	Special Education Early Intervention Preschool Grant	295,439.00	117,470.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00	0.00
7029	Child Nutrition: Food Service Staff Training Funds	38,188.00	0.00
7311	Classified School Employee Professional Development Block Grant	17,658.73	24.33
7388	SB 117 COVID-19 LEA Response Funds	65,690.62	65,690.62
7425	Expanded Learning Opportunities (ELO) Grant	434,673.81	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	31,737.68	3,382.47
9010	Other Restricted Local	358,891.19	230,899.17
<b>Total, Restricted Balance</b>		<b>3,581,865.35</b>	<b>2,590,473.12</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	70,668.97	0.00	-100.0%
5) TOTAL, REVENUES			70,668.97	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	72,685.37	0.00	-100.0%
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			72,685.37	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,016.40)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,016.40)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,451.02	21,434.62	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,451.02	21,434.62	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,451.02	21,434.62	-8.6%
2) Ending Balance, June 30 (E + F1e)			21,434.62	21,434.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,434.62	21,434.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<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	21,434.62		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,434.62		
<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 Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,434.62		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	70,668.97	0.00	-100.0%
<b>TOTAL, REVENUES</b>			<b>70,668.97</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	72,685.37	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			72,685.37	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			72,685.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	70,668.97	0.00	-100.0%
5) TOTAL, REVENUES			70,668.97	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		72,685.37	0.00	-100.0%
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			72,685.37	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,016.40)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,016.40)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	23,451.02	21,434.62	-8.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			23,451.02	21,434.62	-8.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			23,451.02	21,434.62	-8.6%
2) Ending Balance, June 30 (E + F1e)					
			21,434.62	21,434.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	21,434.62	21,434.62	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
8210	Student Activity Funds	21,434.62	21,434.62
Total, Restricted Balance		21,434.62	21,434.62

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,947,770.82	8,168,932.00	2.8%
2) Federal Revenue		8100-8299	369.00	40.00	-89.2%
3) Other State Revenue		8300-8599	947,046.34	792,538.42	-16.3%
4) Other Local Revenue		8600-8799	222,505.51	138,774.49	-37.6%
5) TOTAL, REVENUES			9,117,691.67	9,100,284.91	-0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,484,361.66	3,757,774.32	7.8%
2) Classified Salaries		2000-2999	572,759.55	629,009.99	9.8%
3) Employee Benefits		3000-3999	1,756,900.72	2,007,329.75	14.3%
4) Books and Supplies		4000-4999	245,710.15	328,202.71	33.6%
5) Services and Other Operating Expenditures		5000-5999	2,359,951.01	2,351,012.40	-0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,419,683.09	9,073,329.17	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			698,008.58	26,955.74	-96.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			698,008.58	26,955.74	-96.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,679.96	3,131,688.54	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,679.96	3,131,688.54	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,679.96	3,131,688.54	28.7%
2) Ending Balance, June 30 (E + F1e)			3,131,688.54	3,158,644.28	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			670,994.08	357,298.93	-46.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,460,694.46	2,801,345.35	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,283,116.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	(111,445.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	521,972.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	283,071.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,976,715.51		
<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	198,228.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	276,123.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	370,675.73		
6) TOTAL, LIABILITIES			845,026.97		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			3,131,688.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,568,770.00	3,868,909.00	50.6%
Education Protection Account State Aid - Current Year		8012	2,750,831.00	1,614,609.00	-41.3%
State Aid - Prior Years		8019	80,909.82	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,547,260.00	2,685,414.00	5.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>7,947,770.82</b>	<b>8,168,932.00</b>	<b>2.8%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	369.00	40.00	-89.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>369.00</b>	<b>40.00</b>	<b>-89.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	31,414.00	29,919.00	-4.8%
Lottery - Unrestricted and Instructional Materials		8560	210,576.90	158,952.42	-24.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	705,055.44	603,667.00	-14.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>947,046.34</b>	<b>792,538.42</b>	<b>-16.3%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,590.47	7,000.00	-39.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(111,929.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	322,844.04	131,774.49	-59.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>222,505.51</b>	<b>138,774.49</b>	<b>-37.6%</b>
<b>TOTAL, REVENUES</b>			<b>9,117,691.67</b>	<b>9,100,284.91</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,900,568.30	3,053,579.30	5.3%
Certificated Pupil Support Salaries		1200	234,176.55	232,854.92	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	312,295.19	416,081.16	33.2%
Other Certificated Salaries		1900	37,321.62	55,258.94	48.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,484,361.66</b>	<b>3,757,774.32</b>	<b>7.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	20,179.62	46,516.27	130.5%
Classified Support Salaries		2200	268,470.52	249,691.88	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	229,461.84	264,491.39	15.3%
Other Classified Salaries		2900	54,647.57	68,310.45	25.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>572,759.55</b>	<b>629,009.99</b>	<b>9.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	907,404.89	970,844.52	7.0%
PERS		3201-3202	103,365.98	170,695.29	65.1%
OASDI/Medicare/Alternative		3301-3302	87,824.86	99,010.09	12.7%
Health and Welfare Benefits		3401-3402	483,639.91	506,555.00	4.7%
Unemployment Insurance		3501-3502	25,702.66	20,928.71	-18.6%
Workers' Compensation		3601-3602	40,160.89	45,913.24	14.3%
OPEB, Allocated		3701-3702	107,555.20	192,555.20	79.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,246.33	827.70	-33.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,756,900.72</b>	<b>2,007,329.75</b>	<b>14.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	54,966.47	109,000.00	98.3%
Books and Other Reference Materials		4200	315.92	2,170.50	587.0%
Materials and Supplies		4300	178,002.92	160,921.95	-9.6%
Noncapitalized Equipment		4400	12,424.84	56,110.26	351.6%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>245,710.15</b>	<b>328,202.71</b>	<b>33.6%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,052.90	17,308.19	327.1%
Dues and Memberships		5300	16,380.98	1,140.00	-93.0%
Insurance		5400-5450	69,118.27	70,350.00	1.8%
Operations and Housekeeping Services		5500	181,919.12	206,216.25	13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,788.70	16,600.00	-11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,836,505.31	1,836,076.81	0.0%
Professional/Consulting Services and Operating Expenditures		5800	216,407.75	182,692.23	-15.6%
Communications		5900	16,777.98	20,628.92	23.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,359,951.01</b>	<b>2,351,012.40</b>	<b>-0.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>8,419,683.09</b>	<b>9,073,329.17</b>	<b>7.8%</b>



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,947,770.82	8,168,932.00	2.8%
2) Federal Revenue		8100-8299	369.00	40.00	-89.2%
3) Other State Revenue		8300-8599	947,046.34	792,538.42	-16.3%
4) Other Local Revenue		8600-8799	222,505.51	138,774.49	-37.6%
5) TOTAL, REVENUES			9,117,691.67	9,100,284.91	-0.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,541,466.83	4,992,377.46	9.9%
2) Instruction - Related Services	2000-2999		921,484.68	1,039,112.67	12.8%
3) Pupil Services	3000-3999		437,927.19	498,799.85	13.9%
4) Ancillary Services	4000-4999		239,037.45	153,500.19	-35.8%
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		1,795,639.24	1,840,373.00	2.5%
8) Plant Services	8000-8999		484,127.70	549,166.00	13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,419,683.09	9,073,329.17	7.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			698,008.58	26,955.74	-96.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			698,008.58	26,955.74	-96.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,679.96	3,131,688.54	28.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,679.96	3,131,688.54	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,679.96	3,131,688.54	28.7%
2) Ending Balance, June 30 (E + F1e)			3,131,688.54	3,158,644.28	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			670,994.08	357,298.93	-46.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,460,694.46	2,801,345.35	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
2600	Expanded Learning Opportunities Program	45,500.00	63,818.25
6230	California Clean Energy Jobs Act	5,879.00	5,879.00
6266	Educator Effectiveness, FY 2021-22	101,232.00	23,821.05
6300	Lottery: Instructional Materials	85,465.37	40,317.79
7311	Classified School Employee Professional Development Block	232.09	232.09
7388	SB 117 COVID-19 LEA Response Funds	8,783.00	5,783.00
7412	A-G Access/Success Grant	86,765.00	15,977.35
7413	A-G Learning Loss Mitigation Grant	12,893.00	12,893.00
7425	Expanded Learning Opportunities (ELO) Grant	185,049.47	66,151.47
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	37,019.25	20,250.03
9010	Other Restricted Local	102,175.90	102,175.90
<b>Total, Restricted Balance</b>		<b>670,994.08</b>	<b>357,298.93</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	13,230.00	New
3) Other State Revenue		8300-8599	272,052.00	284,146.08	4.4%
4) Other Local Revenue		8600-8799	100.65	0.00	-100.0%
5) TOTAL, REVENUES			272,152.65	297,376.08	9.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	11,649.55	3,883.32	-66.7%
2) Classified Salaries		2000-2999	158,611.32	145,492.61	-8.3%
3) Employee Benefits		3000-3999	67,120.08	65,937.47	-1.8%
4) Books and Supplies		4000-4999	20,005.18	67,047.68	235.2%
5) Services and Other Operating Expenditures		5000-5999	6,133.58	3,015.00	-50.8%
6) Capital Outlay		6000-6999	7,572.29	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,190.00	12,000.00	-15.4%
9) TOTAL, EXPENDITURES			285,282.00	297,376.08	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,129.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,129.35)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,531.33	401.98	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,531.33	401.98	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,531.33	401.98	-97.0%
2) Ending Balance, June 30 (E + F1e)			401.98	401.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	401.98	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	401.98	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,177.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	45,866.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,297.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			69,341.62		
<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	7,635.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,512.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,792.08		
6) TOTAL, LIABILITIES			68,939.64		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			401.98		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	13,230.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	13,230.00	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	258,004.00	258,004.00	0.0%
All Other State Revenue	All Other	8590	14,048.00	26,142.08	86.1%
<b>TOTAL, OTHER STATE REVENUE</b>			272,052.00	284,146.08	4.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	100.65	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100.65	0.00	-100.0%
<b>TOTAL, REVENUES</b>			272,152.65	297,376.08	9.3%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,649.55	3,883.32	-66.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,649.55</b>	<b>3,883.32</b>	<b>-66.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	138,473.20	131,814.00	-4.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,138.12	13,678.61	-32.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>158,611.32</b>	<b>145,492.61</b>	<b>-8.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,995.53	1,007.06	-66.4%
PERS		3201-3202	20,907.84	22,651.58	8.3%
OASDI/Medicare/Alternative		3301-3302	9,295.06	8,301.70	-10.7%
Health and Welfare Benefits		3401-3402	30,551.16	30,622.10	0.2%
Unemployment Insurance		3501-3502	672.55	720.00	7.1%
Workers' Compensation		3601-3602	1,542.05	1,479.03	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,155.89	1,156.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,120.08</b>	<b>65,937.47</b>	<b>-1.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,676.58	3,000.00	78.9%
Materials and Supplies		4300	13,483.41	32,980.64	144.6%
Noncapitalized Equipment		4400	4,845.19	31,067.04	541.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,005.18</b>	<b>67,047.68</b>	<b>235.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	87.99	3,000.00	3309.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1.71	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,028.88	0.00	-100.0%
Communications		5900	15.00	15.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,133.58</b>	<b>3,015.00</b>	<b>-50.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,572.29	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,572.29</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,190.00	12,000.00	-15.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>14,190.00</b>	<b>12,000.00</b>	<b>-15.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>285,282.00</b>	<b>297,376.08</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	13,230.00	New
3) Other State Revenue		8300-8599	272,052.00	284,146.08	4.4%
4) Other Local Revenue		8600-8799	100.65	0.00	-100.0%
5) TOTAL, REVENUES			272,152.65	297,376.08	9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		219,194.05	258,916.12	18.1%
2) Instruction - Related Services	2000-2999		44,325.66	26,459.96	-40.3%
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		14,190.00	12,000.00	-15.4%
8) Plant Services	8000-8999		7,572.29	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			285,282.00	297,376.08	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(13,129.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,129.35)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,531.33	401.98	-97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,531.33	401.98	-97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,531.33	401.98	-97.0%
2) Ending Balance, June 30 (E + F1e)			401.98	401.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	401.98	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	401.98	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	2,592,601.30	2,200,000.00	-15.1%
3) Other State Revenue		8300-8599	379,460.95	325,000.00	-14.4%
4) Other Local Revenue		8600-8799	(35,629.14)	24,000.00	-167.4%
5) TOTAL, REVENUES			2,936,433.11	2,549,000.00	-13.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	777,563.88	838,194.27	7.8%
3) Employee Benefits		3000-3999	277,653.15	304,458.22	9.7%
4) Books and Supplies		4000-4999	1,251,547.35	1,225,997.48	-2.0%
5) Services and Other Operating Expenditures		5000-5999	73,560.99	91,301.30	24.1%
6) Capital Outlay		6000-6999	24,989.49	80,000.00	220.1%
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	57,776.00	63,000.00	9.0%
9) TOTAL, EXPENDITURES			2,463,090.86	2,602,951.27	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			473,342.25	(53,951.27)	-111.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473,342.25	(53,951.27)	-111.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,906,856.91	2,380,199.16	24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,906,856.91	2,380,199.16	24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,906,856.91	2,380,199.16	24.8%
2) Ending Balance, June 30 (E + F1e)			2,380,199.16	2,326,247.89	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	63,369.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,316,830.04	2,326,247.89	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,016,223.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,441.00)		
b) in Banks		9120	19,771.45		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	443,373.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	63,369.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,474,296.59		
<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	34,786.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	59,310.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			94,097.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,380,199.16		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,589,538.30	2,200,000.00	-15.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,592,601.30</b>	<b>2,200,000.00</b>	<b>-15.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	379,460.95	325,000.00	-14.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>379,460.95</b>	<b>325,000.00</b>	<b>-14.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	2,000.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,975.15	6,000.00	-24.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(68,935.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,330.71	16,000.00	-36.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>(35,629.14)</b>	<b>24,000.00</b>	<b>-167.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,936,433.11</b>	<b>2,549,000.00</b>	<b>-13.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	651,149.22	668,778.03	2.7%
Classified Supervisors' and Administrators' Salaries		2300	81,742.14	111,000.00	35.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	44,672.52	58,416.24	30.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>777,563.88</b>	<b>838,194.27</b>	<b>7.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	115,188.35	146,824.75	27.5%
OASDI/Medicare/Alternative		3301-3302	48,722.26	43,019.62	-11.7%
Health and Welfare Benefits		3401-3402	90,667.16	91,182.60	0.6%
Unemployment Insurance		3501-3502	3,559.70	4,449.30	25.0%
Workers' Compensation		3601-3602	7,479.73	9,101.75	21.7%
OPEB, Allocated		3701-3702	3,500.62	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,535.33	9,880.20	15.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>277,653.15</b>	<b>304,458.22</b>	<b>9.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,914.55	113,997.48	-4.9%
Noncapitalized Equipment		4400	26,063.69	30,000.00	15.1%
Food		4700	1,105,569.11	1,082,000.00	-2.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,251,547.35</b>	<b>1,225,997.48</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,080.72	751.30	-75.6%
Dues and Memberships		5300	644.67	750.00	16.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,701.89	3,500.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,347.90	37,100.00	82.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	320.00	2,000.00	525.0%
Professional/Consulting Services and Operating Expenditures		5800	45,015.81	47,200.00	4.9%
Communications		5900	450.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>73,560.99</b>	<b>91,301.30</b>	<b>24.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	40,000.00	New
Equipment Replacement		6500	24,989.49	40,000.00	60.1%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,989.49</b>	<b>80,000.00</b>	<b>220.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	57,776.00	63,000.00	9.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>57,776.00</b>	<b>63,000.00</b>	<b>9.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,463,090.86</b>	<b>2,602,951.27</b>	<b>5.7%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	2,592,601.30	2,200,000.00	-15.1%
3) Other State Revenue		8300-8599	379,460.95	325,000.00	-14.4%
4) Other Local Revenue		8600-8799	(35,629.14)	24,000.00	-167.4%
5) TOTAL, REVENUES			2,936,433.11	2,549,000.00	-13.2%
<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		2,401,612.97	2,536,451.27	5.6%
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		57,776.00	63,000.00	9.0%
8) Plant Services	8000-8999		3,701.89	3,500.00	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,463,090.86	2,602,951.27	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			473,342.25	(53,951.27)	-111.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473,342.25	(53,951.27)	-111.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,906,856.91	2,380,199.16	24.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,906,856.91	2,380,199.16	24.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,906,856.91	2,380,199.16	24.8%
2) Ending Balance, June 30 (E + F1e)					
			2,380,199.16	2,326,247.89	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	63,369.12	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,316,830.04	2,326,247.89	0.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,229,663.56	2,214,081.41
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	84,103.48	109,103.48
5810	Other Restricted Federal	3,063.00	3,063.00
Total, Restricted Balance		<u>2,316,830.04</u>	<u>2,326,247.89</u>



Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(161,698.75)	12,000.00	-107.4%
5) TOTAL, REVENUES			(161,698.75)	12,000.00	-107.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,068.69	10,000.00	-33.6%
3) Employee Benefits		3000-3999	451.90	3,316.70	633.9%
4) Books and Supplies		4000-4999	45,474.70	58,114.70	27.8%
5) Services and Other Operating Expenditures		5000-5999	28,949.83	22,988.00	-20.6%
6) Capital Outlay		6000-6999	866,355.57	1,045,374.17	20.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			956,300.69	1,139,793.57	19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,117,999.44)	(1,127,793.57)	0.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,546,372.64	1,647,320.78	6.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,546,372.64	1,647,320.78	6.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			428,373.20	519,527.21	21.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,295,456.98	5,723,830.18	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,295,456.98	5,723,830.18	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,295,456.98	5,723,830.18	8.1%
2) Ending Balance, June 30 (E + F1e)			5,723,830.18	6,243,357.39	9.1%
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			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	5,723,830.18	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,243,357.39	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,385,836.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(182,822.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,332.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	546,765.64		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,758,113.01		
<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	34,282.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			34,282.83		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,723,830.18		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,704.25	12,000.00	-47.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(184,403.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(161,698.75)	12,000.00	-107.4%
<b>TOTAL, REVENUES</b>			(161,698.75)	12,000.00	-107.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	15,068.69	10,000.00	-33.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,068.69	10,000.00	-33.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	2,537.00	New
OASDI/Medicare/Alternative		3301-3302	218.49	620.00	183.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	75.35	50.00	-33.6%
Workers' Compensation		3601-3602	158.06	109.70	-30.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			451.90	3,316.70	633.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,544.70	45,184.70	38.8%
Noncapitalized Equipment		4400	12,930.00	12,930.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,474.70	58,114.70	27.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,949.83	22,988.00	-20.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>28,949.83</b>	<b>22,988.00</b>	<b>-20.6%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	349,561.76	459,065.00	31.3%
Buildings and Improvements of Buildings		6200	171,608.33	242,863.00	41.5%
Equipment		6400	325,725.48	323,986.17	-0.5%
Equipment Replacement		6500	19,460.00	19,460.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>866,355.57</b>	<b>1,045,374.17</b>	<b>20.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>956,300.69</b>	<b>1,139,793.57</b>	<b>19.2%</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,546,372.64	1,647,320.78	6.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,546,372.64	1,647,320.78	6.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,546,372.64	1,647,320.78	6.5%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(161,698.75)	12,000.00	-107.4%
5) TOTAL, REVENUES			(161,698.75)	12,000.00	-107.4%
<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		956,300.69	1,139,793.57	19.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			956,300.69	1,139,793.57	19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(1,117,999.44)	(1,127,793.57)	0.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,546,372.64	1,647,320.78	6.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,546,372.64	1,647,320.78	6.5%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			428,373.20	519,527.21	21.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,295,456.98	5,723,830.18	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,295,456.98	5,723,830.18	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,295,456.98	5,723,830.18	8.1%
2) Ending Balance, June 30 (E + F1e)			5,723,830.18	6,243,357.39	9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,723,830.18	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	6,243,357.39	New



Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(172.96)	30.00	-117.3%
5) TOTAL, REVENUES			(172.96)	30.00	-117.3%
<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>			(172.96)	30.00	-117.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(172.96)	30.00	-117.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,761.22	5,588.26	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,761.22	5,588.26	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,761.22	5,588.26	-3.0%
2) Ending Balance, June 30 (E + F1e)			5,588.26	5,618.26	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	5,588.26	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	5,618.26	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,775.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(196.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,588.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,588.26		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	25.04	30.00	19.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(198.00)	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(172.96)	30.00	-117.3%
<b>TOTAL, REVENUES</b>			(172.96)	30.00	-117.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(172.96)	30.00	-117.3%
5) TOTAL, REVENUES			(172.96)	30.00	-117.3%
<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>			(172.96)	30.00	-117.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(172.96)	30.00	-117.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,761.22	5,588.26	-3.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,761.22	5,588.26	-3.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,761.22	5,588.26	-3.0%
2) Ending Balance, June 30 (E + F1e)					
			5,588.26	5,618.26	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	5,588.26	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	5,618.26	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(436,529.54)	55,000.00	-112.6%
5) TOTAL, REVENUES			(436,529.54)	55,000.00	-112.6%
<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	11,041.47	60,000.00	443.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,172,142.83	7,094,976.43	37.2%
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			5,183,184.30	7,154,976.43	38.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,619,713.84)	(7,099,976.43)	26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,619,713.84)	(7,099,976.43)	26.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,167,940.22	13,548,226.38	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,167,940.22	13,548,226.38	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,167,940.22	13,548,226.38	-29.3%
2) Ending Balance, June 30 (E + F1e)			13,548,226.38	6,448,249.95	-52.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,548,226.38	6,448,249.95	-52.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,757,305.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(500,937.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	23,096.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,279,464.73		
<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	731,238.35		
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			731,238.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,548,226.38		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	70,611.46	55,000.00	-22.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(507,141.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(436,529.54)	55,000.00	-112.6%
<b>TOTAL, REVENUES</b>			(436,529.54)	55,000.00	-112.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,256.29	30,000.00	1229.6%
Noncapitalized Equipment		4400	8,785.18	30,000.00	241.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,041.47</b>	<b>60,000.00</b>	<b>443.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,067,570.30	7,094,976.43	40.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	104,572.53	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			5,172,142.83	7,094,976.43	37.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,183,184.30	7,154,976.43	38.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(436,529.54)	55,000.00	-112.6%
5) TOTAL, REVENUES			(436,529.54)	55,000.00	-112.6%
<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		5,183,184.30	7,154,976.43	38.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,183,184.30	7,154,976.43	38.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(5,619,713.84)	(7,099,976.43)	26.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,619,713.84)	(7,099,976.43)	26.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,167,940.22	13,548,226.38	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,167,940.22	13,548,226.38	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,167,940.22	13,548,226.38	-29.3%
2) Ending Balance, June 30 (E + F1e)			13,548,226.38	6,448,249.95	-52.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			13,548,226.38	6,448,249.95	-52.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	13,548,226.38	6,448,249.95
Total, Restricted Balance		<u>13,548,226.38</u>	<u>6,448,249.95</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	689,489.01	348,000.00	-49.5%
5) TOTAL, REVENUES			689,489.01	348,000.00	-49.5%
<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	162.08	31,750.00	19489.1%
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			162.08	31,750.00	19489.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			689,326.93	316,250.00	-54.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			689,326.93	316,250.00	-54.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,185,862.76	1,875,189.69	58.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,185,862.76	1,875,189.69	58.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,185,862.76	1,875,189.69	58.1%
2) Ending Balance, June 30 (E + F1e)			1,875,189.69	2,191,439.69	16.9%
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			1,875,189.69	2,191,439.69	16.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,911,805.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(64,896.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	28,280.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,875,189.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,875,189.69		



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	6,678.49	8,000.00	19.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(65,258.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	748,068.52	340,000.00	-54.5%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			689,489.01	348,000.00	-49.5%
<b>TOTAL, REVENUES</b>			689,489.01	348,000.00	-49.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	17,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	162.08	14,250.00	8692.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			162.08	31,750.00	19489.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			162.08	31,750.00	19489.1%

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

Description	Function Codes	Object Codes	2021-22 Unaudited 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	689,489.01	348,000.00	-49.5%
5) TOTAL, REVENUES			689,489.01	348,000.00	-49.5%
<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		162.08	27,500.00	16866.9%
8) Plant Services	8000-8999		0.00	4,250.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162.08	31,750.00	19489.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			689,326.93	316,250.00	-54.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			689,326.93	316,250.00	-54.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,185,862.76	1,875,189.69	58.1%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,185,862.76	1,875,189.69	58.1%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,185,862.76	1,875,189.69	58.1%
2) Ending Balance, June 30 (E + F1e)			1,875,189.69	2,191,439.69	16.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			1,875,189.69	2,191,439.69	16.9%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
9010	Other Restricted Local	1,875,189.69	2,191,439.69
Total, Restricted Balance		<u>1,875,189.69</u>	<u>2,191,439.69</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(5,201.00)	600.00	-111.5%
5) TOTAL, REVENUES			(5,201.00)	600.00	-111.5%
<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	3,000.00	New
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	3,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,201.00)	(2,400.00)	-53.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,201.00)	(2,400.00)	-53.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	174,263.07	169,062.07	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,263.07	169,062.07	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,263.07	169,062.07	-3.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	169,062.07	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	166,662.07	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	173,936.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,904.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	267.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	761.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			169,062.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			169,062.07		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	756.00	600.00	-20.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,957.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(5,201.00)	600.00	-111.5%
TOTAL, REVENUES			(5,201.00)	600.00	-111.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,000.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	3,000.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	3,000.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(5,201.00)	600.00	-111.5%
5) TOTAL, REVENUES			(5,201.00)	600.00	-111.5%
<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	3,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	3,000.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(5,201.00)	(2,400.00)	-53.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,201.00)	(2,400.00)	-53.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	174,263.07	169,062.07	-3.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			174,263.07	169,062.07	-3.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			174,263.07	169,062.07	-3.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	169,062.07	0.00	-100.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	166,662.07	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	22,032.34	21,954.00	-0.4%
4) Other Local Revenue		8600-8799	2,515,491.63	2,604,511.00	3.5%
5) TOTAL, REVENUES			2,537,523.97	2,626,465.00	3.5%
<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	2,891,173.53	2,891,846.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,891,173.53	2,891,846.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(353,649.56)	(265,381.00)	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(353,649.56)	(265,381.00)	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,389.99	3,301,740.43	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,389.99	3,301,740.43	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,389.99	3,301,740.43	-9.7%
2) Ending Balance, June 30 (E + F1e)			3,301,740.43	3,036,359.43	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	3,301,740.43	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	3,036,359.43	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,406,456.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(109,476.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,759.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,301,740.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,301,740.43		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	22,032.34	21,954.00	-0.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			22,032.34	21,954.00	-0.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,526,624.58	2,526,587.00	0.0%
Unsecured Roll		8612	28,299.39	28,424.00	0.4%
Prior Years' Taxes		8613	(9,394.55)	0.00	-100.0%
Supplemental Taxes		8614	67,953.06	33,800.00	-50.3%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	11,485.15	15,700.00	36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(109,476.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,515,491.63	2,604,511.00	3.5%
<b>TOTAL, REVENUES</b>			2,537,523.97	2,626,465.00	3.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,535,000.00	1,535,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,356,173.53	1,356,846.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,891,173.53</b>	<b>2,891,846.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,891,173.53</b>	<b>2,891,846.00</b>	<b>0.0%</b>

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



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited 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	22,032.34	21,954.00	-0.4%
4) Other Local Revenue		8600-8799	2,515,491.63	2,604,511.00	3.5%
5) TOTAL, REVENUES			2,537,523.97	2,626,465.00	3.5%
<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	2,891,173.53	2,891,846.00	0.0%
10) TOTAL, EXPENDITURES			2,891,173.53	2,891,846.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(353,649.56)	(265,381.00)	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(353,649.56)	(265,381.00)	-25.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,655,389.99	3,301,740.43	-9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,655,389.99	3,301,740.43	-9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,655,389.99	3,301,740.43	-9.7%
2) Ending Balance, June 30 (E + F1e)			3,301,740.43	3,036,359.43	-8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,301,740.43	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	3,036,359.43	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(61,881.03)	3,300.00	-105.3%
5) TOTAL, REVENUES			(61,881.03)	3,300.00	-105.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,881.03)	3,300.00	-105.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(61,881.03)	3,300.00	-105.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,226.55	21,345.52	-74.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,226.55	21,345.52	-74.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,226.55	21,345.52	-74.4%
2) Ending Net Position, June 30 (E + F1e)			21,345.52	24,645.52	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	21,345.52	21,345.52	0.0%
c) Unrestricted Net Position		9790	0.00	3,300.00	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,966,298.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(66,746.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,117.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			1,901,669.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,880,324.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,880,324.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			21,345.52		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,864.97	3,300.00	-32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(66,746.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(61,881.03)	3,300.00	-105.3%
<b>TOTAL, REVENUES</b>			(61,881.03)	3,300.00	-105.3%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(61,881.03)	3,300.00	-105.3%
5) TOTAL, REVENUES			(61,881.03)	3,300.00	-105.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(61,881.03)	3,300.00	-105.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(61,881.03)	3,300.00	-105.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,226.55	21,345.52	-74.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,226.55	21,345.52	-74.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,226.55	21,345.52	-74.4%
2) Ending Net Position, June 30 (E + F1e)			21,345.52	24,645.52	15.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	21,345.52	21,345.52	0.0%
c) Unrestricted Net Position		9790	0.00	3,300.00	New

<b>Resource</b>	<b>Description</b>	<b>2021-22 Unaudited Actuals</b>	<b>2022-23 Budget</b>
0000	Unrestricted	(57,099.52)	0.00
9010	Other Restricted Local	78,445.04	21,345.52
<b>Total, Restricted Net Position</b>		<b>21,345.52</b>	<b>21,345.52</b>

Description	Resource Codes	Object Codes	2021-22 Unaudited 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	(230,065.66)	1,485,000.00	-745.5%
5) TOTAL, REVENUES			(230,065.66)	1,485,000.00	-745.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(230,065.66)	1,485,000.00	-745.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(230,065.66)	1,485,000.00	-745.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,361,068.35	7,131,002.69	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,361,068.35	7,131,002.69	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,361,068.35	7,131,002.69	-3.1%
2) Ending Net Position, June 30 (E + F1e)			7,131,002.69	8,616,002.69	20.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,131,002.69	8,616,002.69	20.8%



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	737,377.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(25,030.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	6,417,521.84		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,133.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,131,002.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,131,002.69		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	(940,035.66)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,030.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	735,000.00	1,485,000.00	102.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(230,065.66)	1,485,000.00	-745.5%
<b>TOTAL, REVENUES</b>			(230,065.66)	1,485,000.00	-745.5%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures					
		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited 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	(230,065.66)	1,485,000.00	-745.5%
5) TOTAL, REVENUES			(230,065.66)	1,485,000.00	-745.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(230,065.66)	1,485,000.00	-745.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(230,065.66)	1,485,000.00	-745.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,361,068.35	7,131,002.69	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,361,068.35	7,131,002.69	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,361,068.35	7,131,002.69	-3.1%
2) Ending Net Position, June 30 (E + F1e)			7,131,002.69	8,616,002.69	20.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,131,002.69	8,616,002.69	20.8%



Description	2021-22 Unaudited 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)	3,589.90	3,589.90	4,112.35	3,636.00	3,636.00	3,954.33
<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>	3,589.90	3,589.90	4,112.35	3,636.00	3,636.00	3,954.33
<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
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,589.90	3,589.90	4,112.35	3,636.00	3,636.00	3,954.33
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

Description	2021-22 Unaudited 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>	0.00	0.00	0.00	0.00	0.00	0.00
<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>	689.70	689.70	771.70	720.29	720.29	720.29
<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)]						
<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>	689.70	689.70	771.70	720.29	720.29	720.29
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	689.70	689.70	771.70	720.29	720.29	720.29

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	1,878,255.00		1,878,255.00			1,878,255.00
Work in Progress	10,895,517.00	(6,501,771.00)	4,393,746.00			4,393,746.00
Total capital assets not being depreciated	12,773,772.00	(6,501,771.00)	6,272,001.00	0.00	0.00	6,272,001.00
Capital assets being depreciated:						
Land Improvements	1,019,809.42	(1,019,809.42)	0.00			0.00
Buildings	42,605,723.00	22,673,409.18	65,279,132.18			65,279,132.18
Equipment	10,417,627.00	(2,016,425.96)	8,401,201.04			8,401,201.04
Total capital assets being depreciated	54,043,159.42	19,637,173.80	73,680,333.22	0.00	0.00	73,680,333.22
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(22,157,987.00)	258,375.85	(21,899,611.15)	4,837,914.58	8,518,389.51	(25,580,086.08)
Equipment	(6,568,915.00)	1,375,865.06	(5,193,049.94)	693,701.86	0.00	(4,499,348.08)
Total accumulated depreciation	(28,726,902.00)	1,634,240.91	(27,092,661.09)	5,531,616.44	8,518,389.51	(30,079,434.16)
Total capital assets being depreciated, net excluding lease assets	25,316,257.42	21,271,414.71	46,587,672.13	5,531,616.44	8,518,389.51	43,600,899.06
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	38,090,029.42	14,769,643.71	52,859,673.13	5,531,616.44	8,518,389.51	49,872,900.06
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2021-22 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	50,340,000.00		50,340,000.00		1,302,262.50	49,037,737.50	1,302,262.50
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,892,720.00		1,892,720.00	714,108.00		2,606,828.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	2,811,804.00		2,811,804.00	790,661.00		3,602,465.00	
Compensated Absences Payable	172,723.34		172,723.34		7,331.77	165,391.57	
Governmental activities long-term liabilities	55,217,247.34	0.00	55,217,247.34	1,504,769.00	1,309,594.27	55,412,422.07	1,302,262.50
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	21,506,409.48	301	0.00	303	21,506,409.48	305	0.00	29,132.54	307	21,477,276.94	309
2000 - Classified Salaries	8,153,089.24	311	0.00	313	8,153,089.24	315	782,568.42	868,272.13	317	7,284,817.11	319
3000 - Employee Benefits	13,329,738.88	321	1,070,293.58	323	12,259,445.30	325	351,270.18	384,674.13	327	11,874,771.17	329
4000 - Books, Supplies Equip Replace. (6500)	3,069,947.21	331	5,684.11	333	3,064,263.10	335	220,234.82	279,642.85	337	2,784,620.25	339
5000 - Services. . . & 7300 - Indirect Costs	3,538,852.33	341	10,990.50	343	3,527,861.83	345	751,041.24	817,907.83	347	2,709,954.00	349
TOTAL					48,511,068.95	365			TOTAL	46,131,439.47	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	17,658,759.44 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	2,003,660.52 380
3. STRS. . . . .		3101 & 3102	4,947,669.64 382
4. PERS. . . . .		3201 & 3202	264,441.01 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	377,243.43 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	2,363,640.24 385
7. Unemployment Insurance. . . . .		3501 & 3502	93,152.13 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	196,135.39 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	30,720.77 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			27,935,422.57 395
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). . . . .			106,154.49 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			0.00 396
14. TOTAL SALARIES AND BENEFITS. . . . .			27,935,422.57 397
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. . . . .			60.56%
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	60.56%
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). . . . .	46,131,439.47
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Exclude Resource 3212 and 3215-no teacher salaries were paid from this resource.	

	2021-22 Calculations			2022-23 Calculations				
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals		
	<b>A. PRIOR YEAR DATA</b> (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			<b>2021-22 Actual</b>				
<b>2020-21 Actual</b>			<b>2021-22 Actual</b>					
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,141,901.46		33,141,901.46			30,702,864.98		
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,884.05		4,884.05			4,279.60		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>			<b>Adjustments to 2021-22</b>					
3. District Lapses, Reorganizations and Other Transfers								
4. Temporary Voter Approved Increases								
5. Less: Lapses of Voter Approved Increases								
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00		
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)								
<b>B. CURRENT YEAR GANN ADA</b> (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)			<b>2021-22 P2 Report</b>			<b>2022-23 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	3,589.90		3,589.90	3,636.00		3,636.00		
2. Total Charter Schools ADA (Form A, Line C9)	689.70		689.70	720.29		720.29		
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,279.60			4,356.29		
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>			<b>2021-22 Actual</b>			<b>2022-23 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>								
1. Homeowners' Exemption (Object 8021)	55,064.52		55,064.52	55,065.00	55,065.00	110,130.00		
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00	0.00	0.00		
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00	0.00	0.00		
4. Secured Roll Taxes (Object 8041)	13,299,853.01		13,299,853.01	13,725,212.00	13,725,212.00	27,450,424.00		
5. Unsecured Roll Taxes (Object 8042)	449,979.93		449,979.93	452,431.00	452,431.00	904,862.00		
6. Prior Years' Taxes (Object 8043)	31,750.13		31,750.13	23,134.00	23,134.00	46,268.00		
7. Supplemental Taxes (Object 8044)	1,291,327.05		1,291,327.05	1,043,800.00	1,043,800.00	2,087,600.00		
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,191,869.06		2,191,869.06	2,128,841.00	2,128,841.00	4,257,682.00		
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	0.00	0.00		
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00	0.00	0.00		
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00	0.00	0.00		
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00	0.00	0.00		
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00	0.00	0.00		
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00	0.00	0.00		
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)								
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,319,843.70	0.00	17,319,843.70	17,428,483.00	17,428,483.00	34,856,966.00		
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>								
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00	0.00	0.00		
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,319,843.70	0.00	17,319,843.70	17,428,483.00	17,428,483.00	34,856,966.00		







**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,533,728.60
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 46,091,682.15

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.33%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,411,157.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,485.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	154,807.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,593,449.59
9. Carry-Forward Adjustment (Part IV, Line F)	(332,743.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,260,705.97

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	37,360,533.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,390,247.81
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,253,483.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	335,722.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	737,353.77
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	473,559.43
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	7,397.47
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,494,058.68
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	72,685.37
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	263,519.71
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,274,756.26
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	56,663,317.79

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 4.58%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 3.99%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,593,449.59</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>371,611.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.82%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.82%) times Part III, Line B19); zero if positive	<u>(332,743.62)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(332,743.62)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.99%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-166,371.81) is applied to the current year calculation and the remainder (\$-166,371.81) is deferred to one or more future years:	<u>4.28%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-110,914.54) is applied to the current year calculation and the remainder (\$-221,829.08) is deferred to one or more future years:	<u>4.38%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(332,743.62)</u>

Approved indirect cost rate: 5.82%  
 Highest rate used in any program: 5.82%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except 4700 &amp; 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	514,643.28	29,952.24	5.82%
01	3212	99,953.02	4,013.36	4.02%
01	3215	174,562.00	9,847.00	5.64%
01	4035	252,803.05	14,713.14	5.82%
01	4203	69,316.42	2,815.52	4.06%
01	6010	173,700.32	8,685.02	5.00%
01	6053	890.23	44.51	5.00%
01	7422	858,052.86	49,764.08	5.80%
01	9010	56,998.76	675.00	1.18%
09	7422	71,275.44	4,100.00	5.75%
12	6105	243,814.00	14,190.00	5.82%
13	5310	1,054,293.82	57,776.00	5.48%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		171,813.36	171,813.36
2. State Lottery Revenue	8560	893,351.99		414,264.77	1,307,616.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		893,351.99	0.00	586,078.13	1,479,430.12
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	115,086.00			115,086.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	22,924.74			22,924.74
4. Books and Supplies	4000-4999	0.00		71,631.77	71,631.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	755,341.25			755,341.25
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			51,910.63	51,910.63
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		893,351.99	0.00	123,542.40	1,016,894.39
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	462,535.73	462,535.73
<b>D. COMMENTS:</b>					
Online student assessment programs were purchased from this resource.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	61,617,855.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,822,969.57
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	737,353.77
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	195,155.78
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,546,372.64
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	401,135.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,880,017.19
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				55,914,868.24

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,279.60
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,065.44
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	51,957,704.52	10,638.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	51,957,704.52	10,638.24
B. Required effort (Line A.2 times 90%)	46,761,934.07	9,574.42
C. Current year expenditures (Line I.E and Line II.B)	55,914,868.24	13,065.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>



Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									579
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	7,610.00	0.00	31,977.00	0.00	0.00	3,026,593.38		3,066,180.38
2000-2999	Classified Salaries	0.00	81,725.07	0.00	0.00	0.00	1,710,015.60		1,791,740.67
3000-3999	Employee Benefits	1,515.82	56,169.41	10,267.43	0.00	0.00	1,764,732.16		1,832,684.82
4000-4999	Books and Supplies	69,387.18	3,934.53	0.00	0.00	0.00	103,270.33		176,592.04
5000-5999	Services and Other Operating Expenditures	208,919.46	221,440.91	552.00	0.00	0.00	1,046,452.81		1,477,365.18
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	287,432.46	363,269.92	42,796.43	0.00	0.00	7,651,064.28	0.00	8,344,563.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,477,331.32							1,477,331.32
	Total Indirect Costs and PCR Allocations	1,477,331.32	0.00	0.00	0.00	0.00	0.00	0.00	1,477,331.32
	TOTAL COSTS	1,764,763.78	363,269.92	42,796.43	0.00	0.00	7,651,064.28	0.00	9,821,894.41
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,544.70		49,544.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	874,918.49		874,918.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	386,883.71		386,883.71
4000-4999	Books and Supplies	19,369.84	0.00	0.00	0.00	0.00	2,245.53		21,615.37
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	258,171.20		258,171.20
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,369.84	0.00	0.00	0.00	0.00	1,571,763.63	0.00	1,591,133.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	19,369.84	0.00	0.00	0.00	0.00	1,571,763.63	0.00	1,591,133.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								192,613.71
	TOTAL COSTS								1,398,519.76

Unaudited Actuals  
Special Education Maintenance of Effort  
2021-22 Actual vs. Actual Comparison Year  
2021-22 Expenditures by LEA (LE-CY)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	7,610.00	0.00	31,977.00	0.00	0.00	2,977,048.68		3,016,635.68	
2000-2999	Classified Salaries	0.00	81,725.07	0.00	0.00	0.00	835,097.11		916,822.18	
3000-3999	Employee Benefits	1,515.82	56,169.41	10,267.43	0.00	0.00	1,377,848.45		1,445,801.11	
4000-4999	Books and Supplies	50,017.34	3,934.53	0.00	0.00	0.00	101,024.80		154,976.67	
5000-5999	Services and Other Operating Expenditures	208,919.46	221,440.91	552.00	0.00	0.00	788,281.61		1,219,193.98	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	268,062.62	363,269.92	42,796.43	0.00	0.00	6,079,300.65	0.00	6,753,429.62	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations	1,477,331.32							1,477,331.32	
	Total Indirect Costs and PCR Allocations	1,477,331.32	0.00	0.00	0.00	0.00	0.00	0.00	1,477,331.32	
	TOTAL BEFORE OBJECT 8980	1,745,393.94	363,269.92	42,796.43	0.00	0.00	6,079,300.65	0.00	8,230,760.94	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									192,613.71
	TOTAL COSTS									8,423,374.65
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	110.00	0.00	0.00	0.00	0.00	0.00		110.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	127,186.36		127,186.36	
3000-3999	Employee Benefits	21.90	0.00	0.00	0.00	0.00	55,358.48		55,380.38	
4000-4999	Books and Supplies	50,017.34	0.00	0.00	0.00	0.00	29,335.78		79,353.12	
5000-5999	Services and Other Operating Expenditures	59,105.25	0.00	0.00	0.00	0.00	30,080.26		89,185.51	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	109,254.49	0.00	0.00	0.00	0.00	241,960.88	0.00	351,215.37	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	109,254.49	0.00	0.00	0.00	0.00	241,960.88	0.00	351,215.37	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									192,613.71
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,016,331.66
	TOTAL COSTS									4,560,160.74

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

<b>2020-21 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	8,241,771.00	4,556,881.52
2. Enter audit adjustments of 2020-21 special education expenditures from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)	0.00	0.00
_____		
_____		
_____		
3. Enter restatements of 2021-22 special education beginning fund balances from SACS2022ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)	0.00	0.00
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
_____		
_____		
_____		
5. 2020-21 Expenditures, Adjusted for 2021-22 MOE Calculation (Sum lines 1 through 4)	8,241,771.00	4,556,881.52
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2020-21 Report SEMA, 2020-21 Expenditures by LEA (LE-CY) worksheet	<u>573.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>0.00</u>	
_____		
_____		
_____		
3. 2020-21 Unduplicated Pupil Count, Adjusted for 2021-22 MOE Calculation (Line C1 plus Line C2)	573.00	

**SELPA:** Santa Barbara County (AR)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2021-22 Expenditures by LEA (LE-CY) and the 2020-21 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2021-22 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2021-22 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Santa Barbara County (AR)

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resources 3308 and 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3305, 3308, 3310 and 3315)	<u>0.00 (b)</u>	_____

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) \_\_\_\_\_ 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction). \_\_\_\_\_

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e) \_\_\_\_\_

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) \_\_\_\_\_ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:


**SELPA:** Santa Barbara County (AR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2021-22</b>	<b>Actual Expenditures Comparison Year 2020-21</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	9,821,894.41		
b. Less: Expenditures paid from federal sources	1,398,519.76		
c. Expenditures paid from state and local sources	8,423,374.65	8,241,771.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		8,241,771.00	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,423,374.65	8,241,771.00	181,603.65

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	<b>Actual FY 2021-22</b>	<b>Comparison Year 2015-16</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	9,821,894.41		
b. Less: Expenditures paid from federal sources	1,398,519.76		
c. Expenditures paid from state and local sources	8,423,374.65	7,627,430.77	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,627,430.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	8,423,374.65	7,627,430.77	
d. Special education unduplicated pupil count	579	491	
e. Per capita state and local expenditures (A2c/A2d)	14,548.14	15,534.48	(986.34)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

**SELPA:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual FY 2021-22</b>	<b>Comparison Year 2020-21</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,560,160.74	4,556,881.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>4,556,881.52</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,560,160.74</u>	<u>4,556,881.52</u>	<u>3,279.22</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	<b>Actual FY 2021-22</b>	<b>Comparison Year 2021-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	4,560,160.74	4,556,881.52	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>4,556,881.52</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,560,160.74</u>	<u>4,556,881.52</u>	
b. Special education unduplicated pupil count	<u>579</u>	<u>573</u>	
c. Per capita local expenditures (B2a/B2b)	<u>7,875.93</u>	<u>7,952.67</u>	<u>(76.74)</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

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Unaudited Actuals  
Special Education Maintenance of Effort  
2022-23 Budget vs. Actual Comparison Year  
2022-23 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									579
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	31,977.00	0.00	0.00	3,273,869.15		3,305,846.15
2000-2999	Classified Salaries	0.00	82,234.13	0.00	0.00	0.00	1,904,187.38		1,986,421.51
3000-3999	Employee Benefits	0.00	60,328.15	10,280.68	0.00	0.00	1,975,586.21		2,046,195.04
4000-4999	Books and Supplies	39,069.84	3,600.00	400.00	0.00	0.00	66,019.40		109,089.24
5000-5999	Services and Other Operating Expenditures	204,300.00	228,500.00	552.00	0.00	0.00	1,130,945.65		1,564,297.65
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	243,369.84	374,662.28	43,209.68	0.00	0.00	8,350,607.79	0.00	9,011,849.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	243,369.84	374,662.28	43,209.68	0.00	0.00	8,350,607.79	0.00	9,011,849.59
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	31,977.00	0.00	0.00	3,011,146.95		3,043,123.95
2000-2999	Classified Salaries	0.00	82,234.13	0.00	0.00	0.00	857,417.92		939,652.05
3000-3999	Employee Benefits	0.00	60,328.15	10,280.68	0.00	0.00	1,369,626.27		1,440,235.10
4000-4999	Books and Supplies	19,700.00	3,600.00	400.00	0.00	0.00	66,019.40		89,719.40
5000-5999	Services and Other Operating Expenditures	204,300.00	228,500.00	552.00	0.00	0.00	1,125,425.65		1,558,777.65
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	224,000.00	374,662.28	43,209.68	0.00	0.00	6,429,636.19	0.00	7,071,508.15
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	224,000.00	374,662.28	43,209.68	0.00	0.00	6,429,636.19	0.00	7,071,508.15
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								567,798.82
	TOTAL COSTS								7,639,306.97



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	140,189.40		140,189.40	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	69,927.84		69,927.84	
4000-4999	Books and Supplies	19,700.00	0.00	0.00	0.00	0.00	54,500.00		74,200.00	
5000-5999	Services and Other Operating Expenditures	54,300.00	0.00	0.00	0.00	0.00	54,171.85		108,471.85	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	74,000.00	0.00	0.00	0.00	0.00	318,789.09	0.00	392,789.09	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	74,000.00	0.00	0.00	0.00	0.00	318,789.09	0.00	392,789.09	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									567,798.82
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									3,910,579.20
	TOTAL COSTS									4,871,167.11

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									579
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	7,610.00	0.00	31,977.00	0.00	0.00	3,026,593.38		3,066,180.38
2000-2999	Classified Salaries	0.00	81,725.07	0.00	0.00	0.00	1,710,015.60		1,791,740.67
3000-3999	Employee Benefits	1,515.82	56,169.41	10,267.43	0.00	0.00	1,764,732.16		1,832,684.82
4000-4999	Books and Supplies	69,387.18	3,934.53	0.00	0.00	0.00	103,270.33		176,592.04
5000-5999	Services and Other Operating Expenditures	208,919.46	221,440.91	552.00	0.00	0.00	1,046,452.81		1,477,365.18
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	287,432.46	363,269.92	42,796.43	0.00	0.00	7,651,064.28	0.00	8,344,563.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,477,331.32							1,477,331.32
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	287,432.46	363,269.92	42,796.43	0.00	0.00	7,651,064.28	0.00	8,344,563.09
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	49,544.70		49,544.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	874,918.49		874,918.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	386,883.71		386,883.71
4000-4999	Books and Supplies	19,369.84	0.00	0.00	0.00	0.00	2,245.53		21,615.37
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	258,171.20		258,171.20
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	19,369.84	0.00	0.00	0.00	0.00	1,571,763.63	0.00	1,591,133.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	19,369.84	0.00	0.00	0.00	0.00	1,571,763.63	0.00	1,591,133.47
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								192,613.71
	TOTAL COSTS								1,398,519.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	7,610.00	0.00	31,977.00	0.00	0.00	2,977,048.68		3,016,635.68
2000-2999	Classified Salaries	0.00	81,725.07	0.00	0.00	0.00	835,097.11		916,822.18
3000-3999	Employee Benefits	1,515.82	56,169.41	10,267.43	0.00	0.00	1,377,848.45		1,445,801.11
4000-4999	Books and Supplies	50,017.34	3,934.53	0.00	0.00	0.00	101,024.80		154,976.67
5000-5999	Services and Other Operating Expenditures	208,919.46	221,440.91	552.00	0.00	0.00	788,281.61		1,219,193.98
6000-6999	Capital Outlay (exclude Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	268,062.62	363,269.92	42,796.43	0.00	0.00	6,079,300.65	0.00	6,753,429.62
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,477,331.32							1,477,331.32
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	268,062.62	363,269.92	42,796.43	0.00	0.00	6,079,300.65	0.00	6,753,429.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								192,613.71
	TOTAL COSTS								6,946,043.33
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	110.00	0.00	0.00	0.00	0.00	0.00		110.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	127,186.36		127,186.36
3000-3999	Employee Benefits	21.90	0.00	0.00	0.00	0.00	55,358.48		55,380.38
4000-4999	Books and Supplies	50,017.34	0.00	0.00	0.00	0.00	29,335.78		79,353.12
5000-5999	Services and Other Operating Expenditures	59,105.25	0.00	0.00	0.00	0.00	30,080.26		89,185.51
6000-6999	Capital Outlay (exclude Object 6600 & 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	109,254.49	0.00	0.00	0.00	0.00	241,960.88	0.00	351,215.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	109,254.49	0.00	0.00	0.00	0.00	241,960.88	0.00	351,215.37
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								192,613.71
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,016,331.66
	TOTAL COSTS								4,560,160.74

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SELPA:** Santa Barbara County (AR)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Budget by LEA (LB-B) and the 2021-22 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** Santa Barbara County (AR)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
--

SELPA: Santa Barbara County (AR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2022-23</b>	<b>Actual Expenditures Comparison Year 2021-22</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	9,011,849.59		
b. Less: Expenditures paid from federal sources	1,372,542.62		
c. Expenditures paid from state and local sources	7,639,306.97	8,423,374.66	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,477,331.32)	
Comparison year's expenditures, adjusted for MOE calculation		6,946,043.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,639,306.97	6,946,043.34	693,263.63

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	<b>Budgeted Amounts FY 2022-23</b>	<b>Comparison Year 15-16</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	9,011,849.59		
b. Less: Expenditures paid from federal sources	1,372,542.62		
c. Expenditures paid from state and local sources	7,639,306.97	7,627,430.77	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,393,890.62)	
Comparison year's expenditures, adjusted for MOE calculation		6,233,540.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,639,306.97	6,233,540.15	
d. Special education unduplicated pupil count	579	491	
e. Per capita state and local expenditures (A2c/A2d)	13,193.97	12,695.60	498.37

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**SELPA:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2022-23</b>	<b>Comparison Year 2021-22</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	4,871,167.11	4,560,160.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,560,160.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,871,167.11</u>	<u>4,560,160.74</u>	<u>311,006.37</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	<b>Budget FY 2022-23</b>	<b>Comparison Year 2020-21</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	4,871,167.11	4,556,881.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,556,881.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>4,871,167.11</u>	<u>4,556,881.52</u>	
b. Special education unduplicated pupil count	<u>579</u>	<u>573</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,413.07</u>	<u>7,952.67</u>	<u>460.40</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Mary Andrade  
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Director of Fiscal Services  
Title

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Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,836,827.02)	0.00	(71,966.00)				
Other Sources/Uses Detail					0.00	1,546,372.64		
Fund Reconciliation							370,946.42	839,896.36
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,836,505.31	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							283,071.00	276,123.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1.71	0.00	14,190.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							9,297.97	35,512.48
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	320.00	0.00	57,776.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	59,310.94
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,546,372.64	0.00		
Fund Reconciliation							546,765.64	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							761.75	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00



Unaudited Actuals  
2021-22 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,836,827.02</b>	<b>(1,836,827.02)</b>	<b>71,966.00</b>	<b>(71,966.00)</b>	<b>1,546,372.64</b>	<b>1,546,372.64</b>	<b>1,210,842.78</b>	<b>1,210,842.78</b>

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	2,271.31	0.00	2,271.31	114.42		2,385.73
1110	Regular Education, K-12	32,174,904.44	11,433,344.51	43,608,248.95	2,196,781.65		45,805,030.60
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	367,072.26	275,263.57	642,335.83	32,357.90		674,693.73
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	133,043.27	0.00	133,043.27	6,702.10		139,745.37
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	8,344,563.09	1,477,331.32	9,821,894.41	494,781.56		10,316,675.97
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	737,353.77	86,734.05	824,087.82	41,513.73		865,601.55
<b>Other Costs</b>							
----	Food Services					10,990.50	10,990.50
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					63,791.16	63,791.16
----	Other Outgo					3,382,404.64	3,382,404.64
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		281,153.85	281,153.85	147,347.90		428,501.75
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(71,966.00)		(71,966.00)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	41,759,208.14	13,553,827.30	55,313,035.44	2,847,633.26	3,457,186.30	61,617,855.00

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,629,758.22	1,211,946.81	3,386,526.49	1,555,573.86	4,709,326.99	0.00	1,060,694.93
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	9.81	7.50	32.50	11.40	41.00		200.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers			0.63		3.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)					18.00		50.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	0.10				1.00		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					4.00		
<b>C. Total Allocation Factors</b>	9.91	7.50	33.13	11.40	67.00	0.00	250.00

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	2,271.31	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,271.31
1110	Regular Education, K-12	30,638,663.58	364,565.81	326,544.44	32,233.57	467,703.60	0.00	335,722.06			9,471.38	0.00	32,174,904.44
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	210,524.22	62,524.18	0.00	84,885.17	0.00	0.00	0.00			9,138.69	0.00	367,072.26
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	133,043.27	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	133,043.27
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	6,462,086.65	322,971.78	0.00	22,620.03	1,322,909.79	213,974.84	0.00			0.00	0.00	8,344,563.09
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	737,353.77	0.00	0.00	0.00	737,353.77
<b>Total Direct Charged Costs</b>		<b>37,444,317.72</b>	<b>752,333.08</b>	<b>326,544.44</b>	<b>139,738.77</b>	<b>1,790,613.39</b>	<b>213,974.84</b>	<b>335,722.06</b>	<b>737,353.77</b>	<b>0.00</b>	<b>18,610.07</b>	<b>0.00</b>	<b>41,759,208.14</b>

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	7,702,961.61	2,881,826.96	848,555.94	11,433,344.51
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	64,398.18	210,865.39	0.00	275,263.57
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	1,265,192.33	212,138.99	1,477,331.32
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	16,445.59	70,288.46	0.00	86,734.05
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		281,153.85		281,153.85
<b>Total Allocated Support Costs</b>		7,783,805.38	4,709,326.99	1,060,694.93	13,553,827.30

Unaudited Actuals  
2021-22  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	473,559.43
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	27,485.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,418,554.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	<b>Total Central Administration Costs in General Fund and Charter Schools Funds</b>	<b>2,919,599.26</b>
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	41,759,208.14
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,553,827.30
3	<b>Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	<b>55,313,035.44</b>
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	263,519.71
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,380,325.37
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	<b>Total Direct Charged Costs in Other Funds</b>	<b>2,643,845.08</b>
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		<b>57,956,880.52</b>
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		<b>5.04%</b>

Unaudited Actuals  
2021-22  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6910)	10,990.50				10,990.50
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			63,791.16		63,791.16
Other Outgo (Objects 1000-7999)				3,382,404.64	3,382,404.64
<b>Total Other Costs</b>	10,990.50	0.00	63,791.16	3,382,404.64	3,457,186.30

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Unaudited Actuals  
2021-22 Unaudited Actuals  
Technical Review Checks

Orcutt Union Elementary

Santa Barbara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

EEB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
67	0000	-57,099.52
Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.		
Total of negative resource balances for Fund 67		-57,099.52

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
67	0000	9790	-57,099.52
Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.			
71	0000	8660	-940,035.66
Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
20	0000	-172.96
Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office		
21	9010	-436,529.54
Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.		
40	0000	-5,201.00



Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.

67                    0000                                    -61,881.03

Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.

71                    0000                                    -230,065.66

Explanation: The negative balance is attributed to the recent declines in market value for investments held with the county treasurer's office.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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Unaudited Actuals  
2022-23 Budget  
Technical Review Checks

Orcutt Union Elementary

Santa Barbara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)  
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)  
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

#### GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	7029	-612.00
Explanation:Adjustment to be made at First Interim.		
01	7425	-59,467.03
Explanation:ADjustment to be made at First Interim.		
Total of negative resource balances for Fund 01		-60,079.03
67	0000	-53,799.52
Explanation:Adjustment to be made at First Interim.		
Total of negative resource balances for Fund 67		-53,799.52

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7029	9790	-612.00
Explanation:Adjustment to be made at First Interim.			
01	7425	9790	-59,467.03
Explanation:Adjustment to be made at First Interim.			
67	0000	9790	-53,799.52
Explanation:Adjustment to be made at First Interim.			

### SUPPLEMENTAL CHECKS

**EXPORT CHECKS**

Checks Completed.



## BUSINESS SERVICES MEMORANDUM

**TO:** Board of Trustees  
Holly Edds, Ed.D.

**FROM:** Sandra Knight  
Assistant Superintendent, Business Services

**BOARD MEETING DATE:** September 14, 2022

**BOARD AGENDA ITEM:** Resolution No. 6 GANN Limit Adoption

**BACKGROUND:** E.C. 42132 “On or before September 15<sup>th</sup> of each year, the governing board shall adopt a resolution to identify, pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code, the estimated appropriations limit for the district for the current fiscal year and the actual appropriations limit for the district for preceding fiscal year.

In simple terms the Gann Spending Limit is a ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII-B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**RECOMMENDATION:** Staff recommends that the Board of Trustees adopt 2022/2023 Resolution No. 6 GANN Limit Adoption.

**FUNDING:** This action does not require a funding source.

# RESOLUTION NO. 6

2022/2023

Resolution of the Governing Board of the  
Orcutt Union School District

## GANN LIMIT ADOPTION

Whereas, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limits, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann Limit for the 2021/2022 fiscal year and a projected Gann Limit for the 2022/2023 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2021/2022 and 2022/2023 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021/2022 and 2022/2023 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this District;

Passed and adopted by the Board of Trustees of the Orcutt Union School District this 14th day of September, 2022 by the following vote:

AYES:                      NOES:                      ABSENT:

(Signed) \_\_\_\_\_  
Board President



## BUSINESS SERVICES MEMORANDUM

**TO:** Board of Trustees  
Holly Edds, Ed.D.

**FROM:** Sandra Knight  
Assistant Superintendent, Business Services

**BOARD MEETING DATE:** September 14, 2022

**BOARD AGENDA ITEM:** Approve the Olga Reed Elementary School Communication Install Project for Buildings 10 and 20

**BACKGROUND:** We are bringing the Olga Reed Communication Install Project to the Board for Pre-Approval as this project needs to take place at the same time as the Classroom Modernization Project. This project will go out to bid the first week of September and will provide new communication fiber feeds, including Cat6 cabling to buildings 10 and 20. The cost is not-to-exceed \$120,000.00.

**RECOMMENDATION:** It is recommended that the Board of Trustees approve the Olga Reed Elementary School Communication Install Project for Buildings 10 and 20, not to exceed \$120,000 as submitted.

**FUNDING:** District Fund (40) Capital Outlay Projects.



## BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees  
Holly Edds, Ed.D.

FROM: Sandra Knight  
Assistant Superintendent, Business Services

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Board Policy 3110, Transfer of Funds

BACKGROUND: Policy updated to delete authorization for the temporary transfer of funds which only pertained to the 2020-2021 and 2021-2022 fiscal years.

RECOMMENDATION: It is recommended that the Board of Trustees adopt the updated Board Policy 3110 as presented for the first reading and that it be placed on the next Consent Agenda for the second reading.

FUNDING: N/A

## Business and Noninstructional Operations

### TRANSFER OF FUNDS

BP 3110 (a)

**The Governing Board** ~~The Board of Trustees~~ recognizes its responsibility to monitor the district's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

~~(cf. 0460 Local Control and Accountability Plan)~~

~~(cf. 3100 Budget)~~

~~(cf. 3400 Management of District Assets/Accounts)~~

~~(cf. 3460 Financial Reports and Accountability)~~

The total amount budgeted by the district for each major classification of expenditures, as listed in the California Department of Education's budget forms, shall be the maximum amount which the district may expend for that classification for the school year. (Education Code 42600)

However, when it is in the best interest of the district, the Board may:

1. At any time, adopt a written resolution providing for transfers from the designated fund balance or the unappropriated fund balance to any expenditure classification or between classifications. The resolution shall be filed with the County Superintendent of Schools and the **eCounty aAuditor**. (Education Code 42600)
2. Direct the temporary transfer of monies held in any district fund or account to another fund or account as necessary for the payment of obligations. Such borrowing shall occur only when the fund or account receiving the money will earn sufficient income during the current fiscal year to repay the amount transferred. No more than 75 percent of the maximum amount held in any fund or account during the current fiscal year may be transferred. Amounts transferred shall be repaid in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year. (Education Code 42603)
3. At the close of a school year, request that the County Superintendent make transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification(s), or balance any expenditure classifications of the district budget as necessary for the payment of obligations incurred during that school year. (Education Code 42601)
4. ~~Specify amounts to be transferred by the county auditor and treasurer from the district's general fund to the special reserve fund during the fiscal year.~~ If any special reserve funds are maintained for purposes other than capital outlay or **other purposes to Education Code 42842** if monies in the special reserve fund are not actually encumbered for ongoing expenses, ~~the Board may~~ transfer those monies into the general fund for the general operating purposes of the district. If any monies remain in the special reserve fund at the conclusion of a project, the Board may **submit**, by a written request to the County Superintendent, **aAuditor**, and **†Treasurer**, to **discontinue the special reserve fund** and transfer those monies to the district's general fund. (Education Code 42841-42843)
5. Transfer monies between other funds or accounts when authorized by law.



## Business and Noninstructional Operations

### TRANSFER OF FUNDS

BP 3110 (b)

~~The Board may transfer funds during or at the end of the fiscal year in accordance with law as necessary to meet district needs or to permit the payment of district obligations. (Education Code 16095, 17582-17592, 42600-42603, 42605, 42841-42843, 52616.4)~~

#### *State*

- Ed. Code 16095: Transfer of district funds to district state school building fund
- Ed. Code 41301: Section A state school fund allocation schedule
- Ed. Code 42125: Designated and unappropriated fund balances
- Ed. Code 42238-42251: Apportionments to districts
- Ed. Code 42238.01-42238.07: Local control funding formula
- Ed. Code 42600: District budget limitation on expenditure
- Ed. Code 42601: Transfers between funds to permit payment of obligations at close of year
- Ed. Code 42603: Transfer of monies held in any fund or account to another fund; repayment
- Ed. Code 42840-42843: Special reserve fund
- Ed. Code 5200: Districts governed by boards of education
- Ed. Code 52616.4: Expenditures from adult education fund
- Ed. Code 78: Definition governing board

#### *EDUCATION CODE*

- ~~78 Definition governing board~~
- ~~5200 Districts governed by boards of education~~
- ~~16095 Transfer of district funds to district state school building fund~~
- ~~41301 Section A state school fund allocation schedule~~
- ~~42125 Designated and unappropriated fund balances~~
- ~~42238-42251 Apportionments to districts, especially:~~
- ~~42238.01-42238.07 Local control funding formula~~
- ~~42600 District budget limitation on expenditure~~
- ~~42601 Transfers between funds to permit payment of obligations at close of year~~
- ~~42603 Transfer of monies held in any fund or account to another fund; repayment~~
- ~~42605 Tier 3 categorical flexibility~~
- ~~42840-42843 Special reserve fund~~
- ~~52616.4 Expenditures from adult education fund~~

#### *WEB SITES*

- ~~CSBA: <http://www.esba.org>~~
- ~~California Department of Education: <http://www.ede.ca.gov>~~
- ~~Fiscal Crisis and Management Assistance Team: <http://www.femat.org>~~

#### *Management Resources*

- CA Department of Education Publication: California School Account Manual
- Website: California Department of Education
- Website: CSBA
- Website: Fiscal Crisis and Management Assistance Team

#### *WEB SITES*

- CSBA: <http://www.esba.org>
- California Department of Education: <http://www.ede.ca.gov>
- Fiscal Crisis and Management Assistance Team: <http://www.femat.org>

Policy Adopted: ~~02/12/2014~~ 10/12/2022

ORCUTT UNION SCHOOL DISTRICT  
Orcutt, California



## BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees  
Holly Edds, Ed.D.

FROM: Sandra Knight  
Assistant Superintendent, Business Services

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Board Policy 3523 Electronic Signatures

BACKGROUND: New policy reflects the authorization for district to use electronic signatures in their communications and operations, including the benefits of electronic records and signatures, the requirement that electronic signature conform with criteria described in law and that the level of security is sufficient for the transaction being conducted, and that electronic records are retained in accordance with law and regulations and as specified in board policy and administrative regulation.

RECOMMENDATION: It is recommended that the Board of Trustees adopt the new Board Policy 3523, Electronic Signatures, for the first reading and that it be placed on the next Consent Agenda for the second reading.

FUNDING: N/A

**ELECTRONIC SIGNATURE**

The Governing Board believes that the use of electronic records and signatures is a convenient paperless option that can increase efficiency in commercial and administrative transactions, reduce costs, and contribute to environmental sustainability in district operations. The Board authorizes the use of electronic signatures in district operations when authorized by law.

The Superintendent or designee shall ensure that any electronic signature utilized by the district conforms with criteria described in law and that the level of security is sufficient for the transaction being conducted. (Government Code 16.5; 2 CCR 22003, 22005)

The Superintendent or designee shall retain electronic records in accordance with law and regulations, and as specified in BP/AR 3580 - District Records.

State

- 2 CCR 22000-22005: Public entity use of electronic signatures
- 5 CCR 16020-16022: Records, general provisions
- 5 CCR 16023-16027: District records, retention and destruction
- 5 CCR 430: Individual student records; definition
- 5 CCR 432: Student records
- Civ. Code 1633.1-1633.17: Uniform Electronic Transactions Act
- Civ. Code 1798.29: District records; breach of security
- Ed. Code 35252-35255: Records and reports
- Ed. Code 44031: Personnel file contents and inspection
- Ed. Code 49060-49079.7: Student records
- Ed. Code 8234: Electronic signatures; child care and development programs
- Gov. Code 16.5: Electronic signatures
- Gov. Code 6252-6265: Inspection of public records
- Gov. Code 811.2: Definition of public entity

Federal

- 15 USC 7001-7006: Electronic Records and Signatures in Commerce Act
- 20 USC 1232g: Family Educational Rights and Privacy Act (FERPA) of 1974
- 20 USC 1400-1482: Individuals with Disabilities Education Act
- 34 CFR 300-300.818: Assistance to states for the education of students with disabilities
- 34 CFR 99.1-99.8: Family Educational Rights and Privacy Act

Management Resources

CA Department of Education Publication: Management Bulletin 17-13, October 2017

Policy Approved 10/12/22

Orcutt Union School District  
Orcutt, California



## BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees  
Holly Edds, Ed.D.

FROM: Sandra Knight  
Assistant Superintendent, Business Services

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Board Policy 3550, Food Service/Child Nutrition Program

BACKGROUND: Policy updated to reflect NEW LAW (AB 130, 2021) which requires districts to provide a nutritionally adequate breakfast and lunch to any student who requests a meal, regardless of the student's free and/or reduced-price meal eligibility, and NEW LAW (AB 486, 2021) which authorizes the coordination of food service programs with classroom instruction and other related district programs.

RECOMMENDATION: It is recommended that the Board of Trustees adopt the updated Board Policy 3550 as presented for the first reading and that is be placed on the next Consent Agenda for the second reading.

FUNDING: N/A

**FOOD SERVICE/CHILD NUTRITION PROGRAM**

The Governing Board recognizes that adequate, nourishing food is essential to student health **and well-being**, development, and ability to learn. The Superintendent or designee shall develop strategies to increase students' access to **and participation** the district's food service programs and to **maintain fiscal integrity of the programs in accordance with law**. ~~maximize their participation in available programs.~~

Foods and beverages available through the district's food service program shall:

1. Be carefully selected so as to contribute to students' nutritional well-being and the prevention of disease

~~(cf. 5141.27 – Food Allergies/Special Dietary Needs)~~

2. Meet or exceed nutrition standards specified in law ~~and administrative regulation~~

~~(cf. 3552 – Summer Meal Program)~~

~~(cf. 3554 – Other Food Sales)~~

~~(cf. 5030 – Student Wellness)~~

~~(cf. 5148 – Child Care and Development)~~

~~(cf. 5148.2 – Before/After School Programs)~~

~~(cf. 5148.3 – Preschool/Early Childhood Education)~~

3. Be prepared in ways that will appeal to students, retain nutritive quality, and foster lifelong healthful eating habits

4. Be served in age-appropriate portions

5. Be **provided and no cost to students who request a meal** ~~available to students who meet federal eligibility criteria at no cost or at reduced — prices, and to other students at reasonable prices~~

~~(cf. 3551 – Food Service Operations/Cafeteria Fund)~~

~~(cf. 3553 – Free and Reduced Price Meals)~~

**At the beginning of each school year, the Superintendent or designee shall communicate information related to the district's food service programs to the public through available means, including, but not limited to, the district's web site, social media, flyers, and school publications.**

The district's food service program shall give priority to serving unprocessed foods and fresh fruits and vegetables.

**FOOD SERVICE/CHILD NUTRITION PROGRAM**

District schools are encouraged to establish school gardens and/or farm-to-school projects to increase the availability of safe, fresh, seasonal fruits and vegetables for school meals and to support the district's nutrition education program.

~~(cf. 6142.8—Comprehensive Health Education)~~

To the extent possible, the school meal program shall be coordinated with the nutrition education program, instructional program for teachers, parents/guardians and food service employees, available community resources, and other related district programs.

To encourage student participation in school meal programs, schools may offer multiple choices of food items within a meal service, provided all food items meet nutrition standards and all students are given an opportunity to select any food item.

The Superintendent or designee may invite students and parents/guardians to participate in the selection of foods of good nutritional quality for school menus.

Students shall be allowed adequate time and space to eat meals. To the extent possible, school, recess, and transportation schedules shall be designed to promote participation in school meal programs.

~~The Board desires to provide students with adequate time and space to eat meals. To the extent possible, school, recess, and transportation schedules shall be designed to encourage participation in school meal programs.~~

~~The Superintendent or designee shall periodically review the adequacy of school facilities for cafeteria eating and food preparation.~~

~~(cf. 1312.4—Williams Uniform Complaint Procedures)~~

~~(cf. 3517—Facilities Inspection)~~

~~(cf. 7110—Facilities Master Plan)~~

In accordance with law, the Superintendent or designee shall develop and maintain a food safety program in order to reduce the risk of foodborne hazards at each step of the food preparation process, from receiving to service.

The Superintendent or designee shall annually report to the Board on student participation in the district's nutrition programs and the extent to which the district's food services program meets state and federal nutrition standards for foods and beverages. In addition, the Superintendent or designee shall provide all necessary and available documentation required for the Administrative Review conducted by the California Department of Education (CDE) to ensure the food service program's compliance with federal requirements related to nutrition standards, meal patterns,

**FOOD SERVICE/CHILD NUTRITION PROGRAM**

provision of drinking water, school meal environment, food safety, and other areas as required by the CDE.

~~(ef. 0500—Accountability)~~

~~(ef. 3555—Nutrition Program Compliance)~~

State

5 CCR 15510: Mandatory meals for needy students

5CCR 15530-15535: Nutrition education

5CCR 15550-15565: School lunch and breakfast programs

5CCR 15575-15578: Requirements for foods and beverages outside the federal meals program

Ed. Code 35182.5: Contracts, non-nutritious beverages

Ed. Code 38080-3810:3 Cafeteria, establishment and use

Ed. Code 45103.5: Contracts for management consulting services; restrictions

Ed. Code 48432.8: Voluntary enrollment in continuation education

Ed. Code 49430-49436: Pupil Nutrition, Health, and Achievement Act of 2001

Ed. Code 49490-49494: School breakfast and lunch programs

Ed. Code 49500-49505: School meals

Ed. Code 49501.5: California Universal Meals programs

Ed. Code 49510-49520: Nutrition

Ed. Code 49530-49536: Child Nutrition Act

Ed. Code 49540-49546: Child care food program

Ed. Code 49547-49548.3: Comprehensive nutrition services

Ed. Code 49550-49562: Meals for needy students

Ed. Code 49570 :National School Lunch Act

Ed. Code 51795-51797: School instructional gardens

H&S Code 113700-114437: California Retail Food Code; sanitation and safety requirements

Federal

42 USC 1751-1769j: National School Lunch Program

42 USC 1758b: Local wellness policy

42 USC 176:1 Summer Food Service Program and Seamless Summer Feeding Option

42 USC 1769a: Fresh Fruit and Vegetable Program

42 USC 1771-1793: Child Nutrition Act

42 USC 1772: Special Milk Program

42 USC 1773: School Breakfast Program

7 CFR 210.1-210.31: National School Lunch Program

7 CFR 215.1-215.18: Special Milk Program

7 CFR 220.1-220.21: National School Breakfast Program

7 CFR 245.1-245.13: Eligibility for free and reduced-price meals and free milk

Management Resources:

CA Project Lean Publication: Policy in Action: A Guide to Implementing Your Local School Wellness Policy, October 2006

California Department of Education Publication: Healthy Children Ready to Learn, January 2005

California Department of Education Publication: Professional Standards in the School Nutrition Programs, Management Bulletin SNP-13-2020, Updated January 2022

CSBA Publication: Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

CSBA Publication: Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007

CSBA Publication: Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide,

**FOOD SERVICE/CHILD NUTRITION PROGRAM**

2007

CSBA Publication: Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

U.S. Department of Agriculture Publication: School Breakfast Toolkit

U.S. Department of Agriculture Publication: Civil Rights Compliance and Enforcement - Nutrition Programs and Activities, FNS Instruction 113-1, November 2005

U.S. Department of Agriculture Publication: Dietary Guidelines for Americans, 2005

U.S. Department of Agriculture Publication: Food Buying Guide for Child Nutrition Programs, December 2007

U.S. Department of Agriculture Publication: Fresh Fruit and Vegetable Program: Handbook for Schools, December 2010

U.S. Department of Agriculture Publication: Guidance for School Food Authorities: Developing a School Food Safety Program Based on the Process Approach to HACCP Principles, June 2005

Website: U.S. Department of Agriculture, Food and Nutrition Service

Website: California Farm Bureau Federation

Website: Nourish California

Website: California Project LEAN

Website: Centers for Disease Control and Prevention

Website: National Alliance for Nutrition and Activity

Website: California School Nutrition Association

Website: California Department of Education, Nutrition Services Division

Website: California Department of Public Health

Website: California Healthy Kids Resource Center

Website: CSBA

**EDUCATION CODE**

~~35182.5 Contracts, non-nutritious beverages~~

~~38080-38103 Cafeteria, establishment and use~~

~~45103.5 Contracts for management consulting services; restrictions~~

~~49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001~~

~~49490-49494 School breakfast and lunch programs~~

~~49500-49505 School meals~~

~~49510-49520 Nutrition~~

~~49530-49536 Child Nutrition Act~~

~~49540-49546 Child care food program~~

~~49547-49548.3 Comprehensive nutrition services~~

~~49550-49562 Meals for needy students~~

~~49570 National School Lunch Act~~

~~51795-51797 School gardens~~

**HEALTH AND SAFETY CODE**

~~113700-114437 California Retail Food Code;~~

**CODE OF REGULATIONS, TITLE 5**

~~15510 Mandatory meals for needy students~~

~~15530-15535 Nutrition education~~

~~15550-15565 School lunch and breakfast programs~~

~~15575-15578 Requirements for foods and beverages outside federal meal programs~~

**UNITED STATES CODE, TITLE 42**

~~1751-1769j National School Lunch Program, including:~~

~~1758b Local wellness policy~~

~~1761 Summer Food Service Program and Seamless Summer Feeding Option~~

~~1769a Fresh Fruit and Vegetable Program~~

~~1771-1793 Child nutrition, especially:~~

~~1772 Special Milk Program~~



**FOOD SERVICE/CHILD NUTRITION PROGRAM**

1773 National School Breakfast Program

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1 210.31 National School Lunch Program

215.1 215.18 Special Milk Program

220.1 220.21 National School Breakfast Program

245.1 245.13 Eligibility for free and reduced price meals and free milk

Management Resources:

CSBA PUBLICATIONS

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009

Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Meals Initiative Summary

Healthy Children Ready to Learn, January 2005

Professional Standards in the School Nutrition Programs, Management Bulletin SNP 17 2016, October 2016

CALIFORNIA PROJECT LEAN PUBLICATIONS

Policy in Action: A Guide to Implementing Your Local School Wellness Policy, October 2006

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

School Breakfast Toolkit

Fresh Fruit and Vegetable Program: Handbook for Schools, December 2010

Food Buying Guide for Child Nutrition Programs, December 2007

Civil Rights Compliance and Enforcement – Nutrition Programs and Activities, FNS Instruction 113-1, November 2005

Guidance for School Food Authorities: Developing a School Food Safety Program Based on the Process Approach to HACCP Principles, June 2005

Dietary Guidelines for Americans, 2005

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Nutrition Services Division: <http://www.ede.ca.gov/ls/nu>

California Department of Public Health: <http://www.cdph.ca.gov>

California Farm Bureau Federation: <http://www.cfbf.com>

California Food Policy Advocates: <http://www.cfpa.net>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Project LEAN (Leaders Encouraging Activity and Nutrition): <http://www.californiaprojectlean.org>

California School Nutrition Association: <http://www.calsna.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

National Alliance for Nutrition and Activity: <http://www.espinet.org/nutritionpolicy/nana.html>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/fns>

Policy Updated 4/8/20 **10/12/2022**

ORCUTT UNION SCHOOL DISTRICT  
Orcutt, CA



## BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees  
Holly Edds, Ed.D.

FROM: Sandra Knight  
Assistant Superintendent, Business Services

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Board Policy 3551 Food Service Operations/Cafeteria Fund

BACKGROUND: Policy updated to reflect NEW LAW (AB 130, 2021) which requires districts to provide a nutritionally adequate breakfast and lunch to any student who requests a meal, regardless of the student's free and/or reduced-price meal eligibility, including revisions to the "Meal Sales" and "Program Monitoring and Evaluation" sections.

RECOMMENDATION: It is recommended that the Board of Trustees adopt the updated Board Policy 3551 Food Service Operations/Cafeteria Fund, for the first reading and that it be placed on the next Consent Agenda for the second reading.

FUNDING: N/A

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

The Governing Board intends that, school food services shall be a self-supporting, nonprofit program. To ensure program quality and increase cost effectiveness, the Superintendent or designee, shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

- ~~(cf. 3100—Budget)~~
- ~~(cf. 3300—Expenditures and Purchases)~~
- ~~(cf. 3311—Bids)~~
- ~~(cf. 3550—Food Service/Child Nutrition Program)~~
- ~~(cf. 3552—Summer Meal Program)~~
- ~~(cf. 5030—Student Wellness)~~

The Superintendent or designee shall ensure that all food service director(s) possess the qualifications required by 7 CFR 210.030 and California Department of Education (CDE) standards.

- ~~(cf. 4231—Staff Development)~~
- ~~(cf. 4331—Staff Development)~~

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by the CDE. (42 USC 1776)

**Meal Sales**

**Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)**

**As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)**

Meals may be sold to ~~students~~, district employees and Board members and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, **who are authorized by the Superintendent or designee on campus. for a legitimate purpose.** Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760. ~~Students who are enrolled in the free or reduced-price meal~~

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

~~program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation.~~

~~(cf. 3553—Free and Reduced Price Meals)~~

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments, ~~including delinquent meal payments~~. Such procedures shall conform with ~~BP/AR 3553 Free and Reduced Price Meals~~, 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

~~The Superintendent or designee shall ensure that a student whose parent/guardian has unpaid school meal fees or a student who is enrolled in the free or reduced-price meal program is not overtly identified by the use of special tokens, tickets, or other means and is not shamed, treated differently, or denied a meal of the student's choice. (Education Code 49557, 49557.5)~~

~~(cf. 0410—Nondiscrimination in District Programs and Activities)~~

~~(cf. 0415—Equity)~~

Cafeteria Fund **and Account**

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

~~The wages, salaries, and benefits of food service employees shall be paid from the district's general fund. At any time, the Board may order reimbursement from the district's cafeteria fund for these payments in amounts prescribed by the Board and not exceeding the costs actually incurred. (Education Code 38103)~~

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and reasonable and necessary indirect program costs as allowed by law.

~~(cf. 3230—Federal Grand Funds)~~

~~(cf. 3400—Management of District Assets/Accounts)~~

~~(cf. 3460—Financial Reports and Accountability)~~

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

~~(cf. 3312—Contracts)~~

~~(cf. 3600—Consultants)~~

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and **reasonably available** ~~reasonable~~ quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the Superintendent or designee shall retain documentation justifying the **use of the** exception.

Furthermore, the district shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the district's food service program with federal requirements.

~~(cf. 3555—Nutrition Program Compliance)~~

State

5 CCR 15550-15565: School lunch and breakfast programs  
Ed. Code 38080-38086: School meals  
Ed. Code 38090-38095: Cafeterias, funds and accounts  
Ed. Code 38100-38103: Cafeterias, allocation of charges  
Ed. Code 42646: Alternate payroll procedure  
Ed. Code 45103.5: Contracts for management consulting services; restrictions  
Ed. Code 49490-49493: School breakfast and lunch programs  
Ed. Code 49500-49505: School meals  
Ed. Code 49554: Contract services  
Ed. Code 49550-49562: Meals for needy students  
Ed. Code 49550.5: Universal breakfast  
Ed. Code 49580-49581: Food recovery program  
F&A Code: 58595 Preference for California-grown agricultural products  
H&S Code 113700-114437: California Retail Food Code; sanitation and safety requirements  
Pub. Cont. Code 2000-2002: Responsive bidders  
Pub. Cont. Code 20111 Contracts over \$50,0000; contracts for construction; award to lowest responsible bidder

Federal

2 CFR 200 Appendix VII Indirect cost proposals  
2 CFR 200.318-200.326 Procurement standards  
2 CFR 200.318-200.326 Cost principles  
2 CFR 200.400-200.475 Indirect costs, definition  
42 USC 1751-1769j School Lunch Program  
42 USC 1771-1793 Child nutrition  
7 CFR 210.1-210.31 National School Lunch Program  
7 CFR 210.1-210.33 National School Lunch Program  
7 CFR 220.1-220.21 National School Breakfast Program  
7 CFR 220.1-220.22 National School Breakfast Program  
7 CFR 245.8 Nondiscrimination practices for students eligible for free and reduced price meal and free milk  
7 CFR 250.1-250.70 USDA foods

Management Resources

CA Department of Education Publication: California School Accounting Manuel  
California Department of Education Publication: Pricing of Adult Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin, SNP-04-2021, August 2021  
California Department of Education Publication: Procuring and Monitoring of Food Service Management Contracts, NSD Management Bulletin, SNP-13-2015, January 2015  
California Department of Education Publication: Cafeteria Funds--Allowable Uses, Management Bulletin NSD-SNP-05-2020, February 2020  
California Department of Education Publication: Food Distribution Program Administrative Manual  
California Department of Education Publication: Storage and Inventory Management of U.S. Department of Agriculture Foods, NSD Management Bulletin, FDP-01-2018, January 2018  
U.S. Department of Agriculture Publication: Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60-2016, September 2016  
U.S. Department of Agriculture Publication: Compliance with and Enforcement of the Buy American

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

Provision in the National School Lunch Program, SP 38-2017, June 2017

U.S. Department of Agriculture Publication: Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17-2014, January 2014

U.S. Department of Agriculture Publication: Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016

U.S. Department of Agriculture Publication: School Meals – FAQs

Website: U.S. Department of Agriculture, Food and Nutrition Service

Website: California Department of Education, Nutrition Services Division

Website: California School Nutrition Association

**Legal Reference:**

**EDUCATION CODE**

~~38080-38085 Cafeteria, establishment and use~~

~~38090-38095 Cafeterias, funds and accounts~~

~~38100-38103 Cafeterias, allocation of charges~~

~~42646 Alternate payroll procedure~~

~~45103.5 Contracts for management consulting services; restrictions~~

~~49490-49493 School breakfast and lunch programs~~

~~49500-49505 School meals~~

~~49554 Contract services~~

~~49550-49562 Meals for needy students~~

~~49550.5 Universal breakfast~~

~~49580-49581 Food recovery program~~

**FOOD AND AGRICULTURE CODE**

~~58595 Preference for California-grown agricultural products~~

**HEALTH AND SAFETY CODE**

~~113700-114437 California Retail Food Code;~~

**PUBLIC CONTRACT CODE**

~~2000-2002 Responsive bidders~~

~~20111 Contracts~~

**CODE OF REGULATIONS, TITLE 5**

~~15550-15565 School lunch and breakfast programs~~

~~42 USC 1751-1769j School lunch programs~~

~~1771-1791 Child nutrition, including:~~

~~1773 School breakfast program~~

**Management Resources:**

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

California School Accounting Manual

Food Distribution Program Administrative Manual

Professional Standards in the SNP and New Hiring Flexibility, NSD Management Bulletin, SNP-10-2019, April 2019

Senate Bill 250: Child Hunger Prevention and Fair Treatment Act of 2017 and USDA Meal

Charge Policy Requirements, NSD Management Bulletin, SNP-05-2018, January 2018

Paid Lunch Equity Requirement and Calculation Tool, NSD Management Bulletin, SNP-12-2018, May 2018

Storage and Inventory Management of U.S. Department of Agriculture Foods,

Management Bulletin, FDP-01-2018, January 2018

Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017

Procuring and Monitoring of Food Service Management Contracts, NSD Management Bulletin, SNP-13-2015

Cafeteria Funds—Allowable Uses, Management Bulletin NSD SNP-05-2020, February 2020-07-2013, May 2013

Management Bulletin USDA FDP-02-2010, August 2010

Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, Management Bulletin 00-111, July 2000

**FOOD SERVICE OPERATIONS/CAFETERIA FUND**

~~U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS~~

~~School Meals—FAQs~~

~~Unpaid Meal Charges: Guidance and Q&A, SP 23 2017, March 2017~~

~~Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60 2016, September 2016~~

~~Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, May 2017~~

~~Unpaid Meal Charges: Local Meal Charge Policies, SP 46 2016, July 2016~~

~~Compliance with and Enforcement of the Buy American Provision in the National School~~

~~Lunch Program, SP 24 2016, February 2016~~

~~Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17 2014, January 2014~~

~~WEB SITES~~

~~California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>~~

~~California School Nutrition Association: <http://www.calsna.org>~~

~~U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/end>~~

Policy Adopted ~~6/10/20~~ 10/12/22

ORCUTT UNION SCHOOL DISTRICT  
Orcutt, California





## BUSINESS SERVICES MEMORANDUM

**TO:** Board of Trustees  
Holly Edds, Ed.D.

**FROM:** Sandra Knight  
Assistant Superintendent, Business Services

**BOARD MEETING DATE:** September 14, 2022

**BOARD AGENDA ITEM:** Board Policy 3553 Free and Reduced Price Meals

**BACKGROUND:** Policy updated to reflect NEW LAW (AB 130, 2021) which required districts to provide a nutritionally adequate breakfast and lunch to any student who requests a meal, regardless of the student's free and /or reduced-price meal eligibility. Updated policy included general requirements applicable to federal National School Lunch and Breakfast Programs as well as the state Universal Meal Program. Updated Policy also includes revision to the "Confidentiality/Release of Record": section to permit the use of student information to facilitate the provision of targeted education services to a student based on the local control and accountability plan, as clarified in the California Department of Education's Management Bulletin SNP-02-2018.

**RECOMMENDATION:** It is recommended that the Board of Trustees adopt the updated Board Policy 3553 as presented for the first reading and that it be placed on the next Consent Agenda for the second reading.

**FUNDING:** N/A

**Free and Reduced Price Meals**

The Governing Board recognizes that adequate nutrition is essential to the development, health **and well-being**, and learning of all students. The Superintendent or designee shall facilitate and encourage the participation of **all** students ~~from low-income families~~ in the district's food service program.

~~(cf. 3551—Food Service Operations/Cafeteria Fund)~~

~~(cf. 3552—Summer Meal Program)~~

~~(cf. 5030—Student Wellness)~~

~~(cf. 5148—Child Care and Development)~~

~~(cf. 5148.2—Before/After School Programs)~~

~~(cf. 6177—Summer School)~~

**Each school day, the district shall provide, free of charge, a nutritionally adequate breakfast and lunch for any student who requests a meal. (Education Code 49501.5)**

~~The district shall provide at least one nutritionally adequate meal each school day, free of charge or at a reduced price, for students whose families meet federal eligibility criteria. (Education Code 49550, 49552)~~

To provide optimal nutrition and ensure that schools receive maximum federal meal reimbursement, the Superintendent or designee shall assess the eligibility of district schools to operate a federal universal meal service provision, such as Provision 2 or the Community Eligibility Provision, pursuant to 42 USC 1759a. The Superintendent or designee shall submit an application to operate a federal universal meal provision to the California Department of Education (CDE) on behalf of any district school that meets the definition of a “high poverty school.” (Education Code 49564.3)

~~To provide optimal nutrition and reduce the administrative burden of food service operations, the Superintendent or designee shall assess the eligibility of district schools to provide breakfast and/or lunch free of charge to all students at the school under a federally funded universal meal service provision, such as Provision 2 or the Community Eligibility Provision, pursuant to 42 USC 1759a.~~

If any district school meets the criteria for a "very high poverty school" through its eligibility for the federal Community Eligibility Provision reimbursement rate pursuant to 42 USC 1759a, the district shall apply to the California Department of Education (CDE) to operate a universal meal service, unless the Board adopts a resolution stating that the district is unable to comply with this requirement due to fiscal hardship. The resolution shall be part of the public agenda for at least two consecutive Board meetings, first as an information item and then as an action item. The Board shall reconsider the resolution at least once every four years. (Education Code 49564; 42 USC 1759a)

**Free and Reduced Price Meals**

The Superintendent or designee shall ensure that meals served under the school nutrition program meet applicable state and/or federal nutritional standards in accordance with law, Board policy, and administrative regulation.

~~The Superintendent or designee shall ensure that meals provided through the free and reduced-price meals program meet applicable state and/or federal nutritional standards in accordance with law, Board policy, and administrative regulation.~~

~~(cf. 3550—Food Service/Child Nutrition Program)~~

~~Schools participating in the Special Milk Program pursuant to 42 USC 1772 shall provide milk at no charge to students who meet federal eligibility criteria for free or reduced-price meals.~~

The Board shall approve, and shall submit to the CDE for approval, a plan that ensures that students eligible to receive free or reduced-price meals and milk are not treated differently from other students **and that meets other requirements.** (Education Code 49557)

~~(cf. 0410—Nondiscrimination in District Programs and Activities)~~

~~(cf. 3555—Nutrition Program Compliance)~~

~~(cf. 5145.3—Nondiscrimination/Harassment)~~

**Confidentiality/Release of Records**

All applications and records related to eligibility for the free and reduced-price meals program shall be confidential **and may not be disclosed** except as provided by law **and authorized by the Board or pursuant to a court order.** (Education Code 49558)

~~(cf. 5125—Student Records)~~

The Board authorizes designated employees to use ~~individual~~ records pertaining to an **individual** student's eligibility for the free and reduced-price meals program for the purposes of:  
(Education Code 49558)

1. Disaggregation of academic achievement data

~~(cf. 6162.51—State Academic Achievement Tests)~~

2. Identification of students eligible for services under the federal Elementary and Secondary Education Act pursuant to 20 USC 6301-6576

~~(cf. 6171—Title I Programs)~~

**Free and Reduced Price Meals**

**3. Facilitation of targeted educational services and supports to individual students based on the local control accountability plan**

If a student transfers from the district to another district, charter school, county office of education program, or private school, the Superintendent or designee may share the student's meal eligibility information to the other educational agency to assist in the continuation of the student's meal benefits.

The Superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to another school district, charter school, or county office of education that is serving a student living in the same household for purposes related to program eligibility and data used in local control funding formula (LCFF) calculations. (Education Code 49558)

The Superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to the Superintendent of Public Instruction for purposes of determining allocations under the LCFF ~~local control funding formula~~ and for assessing accountability of that funding. (Education Code 49558)

The Superintendent or designee may release information on the school lunch program application to the local agency that determines eligibility for participation in the Medi-Cal program if the student has been approved for free meals or, if included in the agreement with the local agency, for reduced-price meals. **The Superintendent or designee** ~~He/she~~ also may release information on the school lunch application to the local agency that determines eligibility for CalFresh or another nutrition assistance program authorized under 7 CFR 210.1 if the student has been approved for free or reduced-price meals. Information may be released for these purposes only if the student's parent/guardian consents to the sharing of information and the district has entered into a memorandum of understanding with the local agency which, at a minimum, includes the roles and responsibilities of the district and local agency and the process for sharing the information. After sharing information with the local agency for purposes of determining eligibility for that program, no further information shall be shared unless otherwise authorized by law. (Education Code 49557.2, 49557.3, 49558)

~~(cf. 5141.6 – School Health Services)~~

State

5 CCR 15510 Mandatory meals for needy students

5 CCR 15530-15535 Nutrition education

5 CCR 15550-15565 School lunch and breakfast programs

Ed. Code 48980: Parent/Guardian notifications

Ed. Code 49430-49436: Pupil Nutrition, Health, and Achievement Act of 2001

Ed. Code 49490-49494: School breakfast and lunch programs

Ed. Code 49500-49505: School meals

**Free and Reduced Price Meals**

Ed. Code 49501.5: California Universal Meals Program  
Ed. Code 49510-49520: Nutrition  
Ed. Code 49530-49536: Child Nutrition Act  
Ed. Code 49547-49548.3: Comprehensive nutrition service  
Ed. Code 49550-49562: Meals for needy students  
Ed. Code 49564.3: High poverty schools; universal meal service

Federal

20 USC 1232g: Family Educational Rights and Privacy Act (FERPA) of 1974  
20 USC 6301-6576: Title 1 Improving the Academic Achievement of the Disadvantaged  
42 USC 1751-1769j: School lunch program  
42 USC 1771-1791: Child nutrition  
42 USC 1773: School breakfast program  
7 CFR 210.1-210.31: National School Lunch Program  
7 CFR 20.10-220.21: National School Breakfast Program  
7 CFR 245.1-245.13: Eligibility for free and reduced-price meals and free milk

Management Resources

California Department of Education Publication: Monitoring for Success: A Guide for Assessing and Strengthening Student Wellness Policies, rev. 2012  
CSBA Publication: Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, 2012  
CSBA Publication: Monitoring for Success: A Guide for assessing and strengthening Student Wellness Policies, rev. 2012  
U.S. Department of Agriculture Publication: Provision 2 Guidance: National School Lunch and School Breakfast Programs, Summer 2002  
U.S. Department of Agriculture Publication: Eligibility Manual for School Meals: Determining and Verifying Eligibility, July 2017  
Website: U.S. Department of Agriculture, Food and Nutrition Service  
Website: Nourish California  
Website: California Project LEAN (Leaders Encouraging Activity and Nutrition)  
Website: CSBA

Legal Reference:

~~EDUCATION CODE—~~

~~48980 Notice at beginning of term  
49430-49436 Pupil Nutrition, Health, and Achievement Act of 2001  
49490-49494 School breakfast and lunch programs  
49500-49505 School meals  
49510-49520 Nutrition  
49530-49536 Child Nutrition Act of 1974  
49547-49548.3 Comprehensive nutrition service  
49550-49562 Meals for needy students~~

~~CODE OF REGULATIONS, TITLE 5~~

~~15510 Mandatory meals for needy students  
15530-15535 Nutrition education  
15550-15565 School lunch and breakfast programs~~

~~UNITED STATES CODE, TITLE 20—~~

~~1232g Federal Educational Rights and Privacy Act  
6301-6576 Elementary and Secondary Education Act~~

~~UNITED STATES CODE, TITLE 42~~

~~1751-1769j School lunch program~~

~~1771-1791 Child nutrition, especially:~~

~~1773 School breakfast program~~

~~CODE OF FEDERAL REGULATIONS, TITLE 7~~

**Free and Reduced Price Meals**

~~210.1 210.31 National School Lunch Program~~

~~20.10 220.21 National School Breakfast Program~~

~~245.1 245.13 Determination of Eligibility for free and reduced price meals and free milk~~

~~**Management Resources:—**~~

~~CSBA PUBLICATIONS~~

~~Monitoring for Success: CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS~~

~~Direct Certification Implementation Checklist Free and Reduced Price Meals: Universal Meal Service, Nutrition Services Division Management Bulletin SNP-01-2018, January 2018 U.S.~~

~~DEPARTMENT OF AGRICULTURE PUBLICATIONS~~

~~Eligibility Manual for School Meals: Determining and Verifying Eligibility, July 2015~~

~~U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS~~

~~Provision 2 Guidance: National School Lunch and School Breakfast Programs, Summer 2002~~

~~WEB SITES~~

~~CSBA: <http://www.csba.org>~~

~~California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>~~

~~California Food Policy Advocates: <http://cfpa.net>~~

~~<http://www.californiaprojectclean.org>~~

~~U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/end>~~

Policy Adopted 5/9/18 **10/12/22**

ORCUTT UNION SCHOOL DISTRICT  
Orcutt, California

**Joseph Dana**  
**Assistant Superintendent of Educational Services**



For Board Meeting of September 14, 2022

To: Dr. Holly Edds, District Superintendent  
From: Joe Dana  
Re: Annual Public Hearing on Sufficiency of Instructional Materials

## Background

Assembly Bill 831 took effect on July 25, 2005. AB 831 modified the annual public hearing requirement in Education Code Section 60119. Under that section the governing board of every local education agency that receives state instructional materials funds must hold an annual public hearing before the end of the eighth week from the first day pupils attend school for that year. At this public hearing the board must make a determination as to whether each pupil in each school has sufficient textbooks or instructional materials that are aligned to the content standards and are consistent with the content and cycles of the curriculum framework adopted by the State Board of Education in English/language arts, mathematics, science, and history/social science.

## Recommendation

Staff recommends that the governing board hold this required public hearing at its regular meeting on September 14, 2022. Associated with this public hearing is Orcutt Union School District 2022/2023 Resolution No. 4 Regarding Sufficiency of Instructional Materials.

## Fiscal Impact

If the governing board holds this required public hearing and declares through a resolution that the Orcutt Union School District has met the requirement of sufficiency of instructional materials as defined in the Williams Settlement and AB 831, there is no fiscal impact.

ORCUTT UNION SCHOOL DISTRICT

2022-2023 RESOLUTION NO. 4

**Resolution No. 4 Regarding Sufficiency of Instructional Materials**

WHEREAS, the Governing Board of the Orcutt Union School District, in order to comply with the requirements of Education Code 60119, held a public hearing on September 14, 2022, at 6:30 p.m., which is on or before the eighth week of school (between the first day that students attend school and the end of the eighth week from that day) and which did not take place during or immediately following school hours, and;

WHEREAS, the Board provided at least 10-day notice of the public hearing by posting it in at least three public places within the district stating the time, place, and purpose of the hearing, and;

WHEREAS, the Board encouraged participation by parents/guardians, teachers, members of the community, and bargaining unit leaders in the public hearing, and;

WHEREAS, information provided at the public hearing detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Orcutt Union School District, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each student, including English learners, has a textbook or instructional materials, or both, to use in class and to take home, and;

WHEREAS, between the 2008-2009 through the 2022-2023 fiscal years, the definition of "sufficient textbooks or instructional materials" also means that all students who are enrolled in the same course within the Orcutt Union School District, have standards-aligned textbooks or instructional materials from the same adoption cycle, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- ❖ Mathematics – Kindergarten-Grade 5 – Houghton Mifflin Harcourt *Math Expressions Softcover with Mathboards, 8 yr. print subscription*  
Grade 6 – CPM, *Core Connections, Course 1*  
Grade 7 – CPM, *Core Connections, Course 2*  
Grade 8 – CPM, *Core Connections, Course 3*  
Grade 8 – CPM, *Core Connections, Algebra 1*
  
- ❖ Science – Grades TK-6 – McGraw-Hill, *Inspire Science*  
Grades 7-8 – Amplify, *Amplify Science (multiple titles)*



- ❖ History/Social Science - Kindergarten-Grade 5 – Studies Weekly, *California Studies Weekly*  
Grades 6-8 – TCI, *History Alive! (multiple titles)*
- ❖ English/Language Arts - Grades TK-5 – McGraw Hill, *Wonders California*  
Grades 6-8 – Houghton Mifflin Harcourt, *Collections 6-8*

WHEREAS, sufficient textbooks or instructional materials were provided to each student enrolled in foreign language or health classes,

THEREFORE, IT IS RESOLVED that for the 2022-2023 school year, the Orcutt Union School District, has provided each student with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

APPROVED, PASSED, AND ADOPTED by the Board of Trustees of the Orcutt Union School District, this 14<sup>th</sup> day of September 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Signed:

\_\_\_\_\_  
President, Board of Trustees  
Orcutt Union School District

\_\_\_\_\_  
Date

**Joseph Dana**  
**Assistant Superintendent of Educational Services**



For Board Meeting of September 14, 2022

To: Dr. Holly Edds, District Superintendent  
From: Joe Dana  
Re: Disposal of Obsolete Textbooks and Library Books

## Background

In accordance with Board Policy 3260, Sales and Disposal of Books, Equipment, and Supplies, we are requesting permission to dispose of obsolete textbooks and instructional materials.

For background, instructional materials may be considered obsolete or unusable when they:

- Contain information rendered inaccurate or incomplete by new discoveries or technologies
- Are replaced by more recent versions or editions
- Are no longer an adopted textbook
- Are damaged beyond use or repair

The process used in discarding obsolete materials is as follows:

- Principals are informed of procedures regarding disposal of obsolete instructional materials.
- Media Specialists are requested to send obsolete instructional materials to the IMC.
- District teachers are notified concerning the availability of discarded and obsolete instructional materials. All district teachers have the opportunity to review and select any materials before discard occurs.
- Private schools and nonprofit organizations are notified of the availability of discarded and obsolete instructional materials. Private schools and nonprofit organizations have the opportunity to take any of the obsolete materials.

After a thorough review of the holdings in each school's library and district instructional materials, it has been determined that the following types of library books and instructional materials are obsolete and should be disposed of according to district policy:

- Fiction library books which have not been checked out in a number of years;
- Non-fiction library books which have not been checked out in a number of years and/or which have inaccurate or outdated factual information; and
- Any textbook which has been declared obsolete and still remains in the district's possession.

## Recommendation

Staff recommends that library books and instructional materials that fall into the above categories be approved for immediate disposal in accordance with Board Policy 3260.

## Fiscal Impact

Educational Services will incur a cost of approximately \$250 to place a public notice in the local newspaper prior to the disposal of obsolete textbooks. This cost will be charged to the district's curriculum budget.

# Joseph Dana

## Assistant Superintendent of Educational Services



For Board Meeting of September 14, 2022

To: Dr. Holly Edds, District Superintendent  
From: Joe Dana  
Re: Request for Approval of Swim Lessons for OUSD Fourth Graders

### Background

The Orcutt Union School District has a long history of planning special learning opportunities for students. In recent years, these have included Outdoor School in sixth grade as well as grade-level field trips to places such as the Elks Mini-Rodeo, Santa Maria Philharmonic Society performances, Mission La Purisima, the Getty Villa, and the La Brea Tar Pits. These experiences give students powerful memories they take with them forever.

We are pleased this month to be able to take another such special learning opportunity to our Board of Trustees for approval. Our latest initiative is **swim lessons for fourth graders in our district**, and they will be made possible by a valuable partnership with the Santa Maria Valley YMCA.

Why swim lessons? Drowning is one of the leading causes of childhood death in our country. Many students have not previously participated in swim lessons and are not confident in the water, so having basic swim lessons potentially could save a life. Moreover, we had a trial run with swim lessons in October 2019, when the YMCA provided swim lessons to two classes at Olga Reed School. The lessons went extremely well, and we found that the experience not only helped children learn water safety, but boosted their overall confidence. Importantly, some of the students went home and asked their parents for more swim lessons!

How will our partnership with the YMCA work? In a nutshell, the YMCA will provide swim lessons, and our school district will provide transportation to and from the YMCA facility at 3400 Skyway Drive in Santa Maria (more on financing the lessons later). Fourth-grade classes and combination classes with fourth graders will be scheduled for a week during which they will go to the YMCA, two classes at a time, during a window of 9:30-11:30 a.m. on Tuesday, Wednesday, Thursday, and Friday. The schedule for lessons will look like this:

<b>9:30-9:45</b>	Bus ride to YMCA
<b>9:45-10:30</b>	Swim lesson for Class 1 Class 2 waits on YMCA campus
<b>10:30-11:15</b>	Swim lesson for Class 2 Class 1 waits on YMCA campus
<b>11:15-11:30</b>	Bus ride back to school

The YMCA will provide lifeguards and swim instructors for the lessons. Teachers are asked to manage

their students but do not need to be in the water or participate in the lessons. We are working on providing additional chaperones for the trip. We also are working with the Orcutt Academy High School swim team to invite high school swimmers to help.

Lessons will focus on safety in the water, such as proper exit/entry to the pool, no swimming alone, floating, and the ability to put one's head underwater. Lessons will take place in the shallow end of the Y pool, which is 3 feet, 4 inches deep. Students who have previously had swim lessons will be given instruction at their level.

Students are not required to participate. We will require signed permission from parent/guardian in order for a student to be in the lessons. Students not participating will be able to remain at school to do an alternative activity.

Students are asked to bring a swimsuit and a towel when they have a lesson. On the morning of the lesson, students should wear a swimsuit underneath school clothes. Students can change clothes in boys' and girls' changing areas adjacent to the pool. The YMCA has swim goggles that students can use during lessons if they wish.

With board approval, we will be ready to start swim lessons this month. We have developed a tentative schedule that begins with two classes from Los Alamos (Olga Reed and Orcutt Academy K-8) taking lessons September 20-24. In creating the schedule, we are aiming to have groups of around 60-70 students go each week. This is the most that the YMCA can accommodate for two 45-minute swim lessons.

Finally, we understand that special care will need to be taken in considering (1) whether students with health issues and/or special needs should participate in swim lessons and (2) what supports should be provided to those students who do. Our Special Education Department and Health Services Department are prepared to discuss individual student situations and provide support.

## Recommendation

Staff recommends that the plan described here for providing swim lessons to district fourth graders at the Santa Maria Valley YMCA be approved.

## Fiscal Impact

The Santa Maria Valley YMCA has committed to providing lessons pro bono to our Title 1 schools based on its mission of providing services to underprivileged youth in our community. The district will pay for lessons for the other participating schools in the interest of ensuring that all fourth graders have the opportunity. Other expenses borne by the district include bus transportation to and from the lessons and the cost of two classified employees who will help to chaperone the lessons.

Overall cost is estimated to be \$17,870, with funding coming from federal COVID relief funds.

# Joseph Dana

## Assistant Superintendent of Educational Services



For Board Meeting of September 14, 2022

To: Dr. Holly Edds, District Superintendent  
From: Joe Dana  
Re: Revision to Board Policy 0420.41

### Background

As per guidance from the California School Boards Association, we are updating Board Policy 0420.41 on charter school oversight. Specific changes include the following:

- A charter school proposing to expand operations to one or more additional sites or grade levels is required to request a material revision to its charter;
- A new section, “Fees/Charges for Supervisorial Oversight,” is added;
- The County Superintendent of Schools may request that the California Collaborative for Educational Excellence (CEE) be assigned to provide assistance to a charter school that fails to improve outcomes in regard to state or school priorities identified in the charter; and
- Complaints alleging noncompliance with Education Code 47606.5 (annual update of school goals, actions, and related expenditures) or Education Code 47607.3 (technical assistance or intervention based on the school’s failure to improve student outcomes) may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

### Recommendation

Staff recommends that the Board of Trustees approve the revised Board Policy 0420.41 at this first reading and place it on the consent agenda of the next regular board meeting.

### Fiscal Impact

None.

## **CHARTER SCHOOL OVERSIGHT**

The Governing Board recognizes its ongoing responsibility to oversee that any charter school authorized by the Board is successfully fulfilling the terms of its charter and is providing a high-quality educational program for students enrolled in the charter school.

~~(cf. 0420.4 - Charter School Authorization) (cf. 0500 - Accountability)~~

The Superintendent or designee shall identify at least one staff member to serve as a contact person for each charter school authorized by the board. (Education Code 47604.32)

The Superintendent or designee shall visit each charter school at least annually and may inspect or observe any part of the charter school at any time. (Education Code 47604.32, 47607)

### **Waivers**

If the charter school wishes to request a general waiver of any state law or regulation applicable to it, it shall request that the district submit a general waiver request to the State Board of Education (SBE) on its behalf. Upon approval of the Board, the Superintendent or designee shall submit such waiver request to the SBE on behalf of the charter school.

~~(cf. 1431 - Waivers)~~

### **Provision of District Services**

The charter school may purchase administrative or other services from the district or any other source. (Education Code 47613)

Whenever the district agrees to provide administrative or support services to a charter school, the district and charter school shall develop a memorandum of understanding (**MOU**) which clarifies the financial and operational agreements between them.

At the request of a charter school, the Superintendent or designee shall create and submit any reports required by the State Teachers' Retirement System or Public Employees' Retirement System on behalf of the charter school. The district may charge the charter school for the actual costs of the reporting services, but shall not require the charter school to purchase payroll processing services from the district as a condition for creating and submitting these reports. (Education Code 47611.3)

### **Material Revisions to Charter**

Material revisions to a charter may be only made with Board approval. Material revisions shall be

## Philosophy, Goals, Objectives and Comprehensive Plans

BP 0420.41(b)

governed by the same standards and criteria that apply to ~~new charter~~ petitions for the authorization of charter schools as set forth in Education Code 47605 and shall include, but not be limited to, a reasonably comprehensive description of any new requirement for charter schools enacted into law after the charter was originally granted or last renewed. (Education Code 47607)

If an approved charter school proposes to establish or move operations to one or more additional sites or grade levels, whether concurrently with or unrelated to a renewal, the charter school shall request a material revision to its charter and shall notify the Board of those additional locations or grade levels. The Board shall consider approval of the additional locations or grade levels at an open meeting. (Education Code 47605)

The Board shall have the authority to determine whether a proposed change in charter school operations constitutes a material revision of the approved charter.

## Monitoring Charter School Performance

~~The~~ Any charter school authorized by the Board shall be monitored by the Superintendent or designee ~~shall monitor the charter school that is authorized by the district~~ to determine whether ~~it~~ the charter school complies with all legal requirements applicable to charter schools, including making all reports required of charter schools by law, as specified in ~~accordance with~~ Education Code 47604.32. Any violations of law shall be reported to the Board.

The Board shall monitor each charter school to determine whether it is achieving the measurable student outcomes set forth in the charter, both school wide and for each numerically significant student subgroup served by the school as defined in Education Code 52052. This determination shall be based on the measures specified in the approved charter ~~petition~~ and any applicable ~~memorandum of understanding~~ MOU, and on the charter school's annual review and assessment of its progress toward the goals and actions identified in its local control and accountability plan (LCAP), as reported in the California School Dashboard.

The Board shall monitor the fiscal condition of the charter school based on any financial report or information obtained from the charter school, including, but not limited to, the charter school's preliminary budget; an annual update of the charter school's LCAP, first and second interim financial reports; and final unaudited report for the full prior year. (Education Code 47604.32, 47604.33, 47606.5)

## Fees/Charges for Supervisorial Oversight

The district may charge for district supervisorial oversight as follows: (Education Code 47613; 5 CCR 11969.7)

1. Actual costs up to one percent of the charter school's revenue if the district provides the charter school with facilities under Education Code 47614 and charges the charter school a pro-rata share of the facilities cost



2. Actual costs up to three percent of the charter school's revenue if the district provides the charter school substantially rent-free facilities
3. Actual costs if the district is assigned supervisory oversight responsibility for the charter school by SBE when authorized on appeal

~~up to one percent of a charter school's revenue for the actual costs of supervisory oversight of the school. However, if the district is able to provide substantially rent-free facilities to from the district, the district may charge up to three percent of the charter school's revenue for actual costs of supervisory oversight or, if the facility is provided under Education Code 47614, the pro-rata share facilities costs calculated pursuant to 5 CCR 11969.7. If the district charges the pro-rata share, it may also charge one percent of the charter school's revenue in oversight fees. If the district is given responsibility for supervisory oversight of a charter school that was authorized by SBE on appeal, the district is not limited to these percentages and may charge for the actual costs of supervisory oversight and for the administrative costs necessary to secure charter school funding. (Education Code 47613)~~

~~(cf. 7160 Charter School Facilities)~~

#### Technical Assistance/Intervention

Whenever a charter school is identified for technical assistance based on the performance of one or more numerically significant student subgroups on SBE-established criteria, the charter school shall receive technical assistance from the County Superintendent of Schools. Such technical assistance shall be focused on building the charter school's capacity to develop and implement actions and services responsive to student and community needs, including, but not limited to, any of the following: (Education Code 45607.3)

1. Assisting the charter school to identify its strengths and weaknesses in regard to the state priorities applicable to the charter school pursuant to Education Code 47605. This shall include working collaboratively with the charter school to review performance data on the state and local indicators included in the California School Dashboard and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness.
2. Working collaboratively with the charter school to secure assistance from an academic, programmatic, or fiscal expert or team of experts to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the charter school. Another service provider, including, but not limited to, a school district, county office of education, or charter school, may be solicited to act as a partner to the charter school in need of technical assistance.

## Philosophy, Goals, Objectives and Comprehensive Plans

BP 0420.41(d)

3. Obtaining from the charter school timely documentation demonstrating that it has completed the activities described in items #1 and 2 or substantially similar activities, or has selected another service provider to work with the charter school to complete the activities described in items #1 and 2 or substantially similar activities, and ongoing communication with the Board to assess the charter school's progress in improving student outcomes.

In addition, if, in three out of four consecutive school years, a charter school fails to improve outcomes for three or more numerically significant student subgroups, or for all of the student subgroups if the school has fewer than three subgroups, in regard to one or more state or school priorities identified in the charter, **the County Superintendent may request that the superintendent of Public Instruction (SPI) with SBE approval, assign the California Collaborative for Educational Excellence to provide advice and assistance to the charter school pursuant to Education Code 52074. (Education Code 47607.3; 52072)** ~~the district: (Education Code 47607.3)~~

- ~~1. Shall provide technical assistance to the charter school based on the California School Dashboard~~
- ~~2. May request that the Superintendent of Public Instruction (SPI), with SBE approval, assign the California Collaborative for Educational Excellence to provide advice and assistance to the charter school pursuant to Education Code 52074~~

In accordance with law, the Board may deny a charter's renewal petition or may revoke a charter based on the charter school's poor performance, especially with regards to the academic achievement of all numerically significant subgroups of students served by the charter school.

~~(cf. 0420.42 - Charter School Renewal) (cf. 0420.43 - Charter School Revocation)~~

### Complaints

Each charter school shall establish and maintain policies and procedures **in accordance with the uniform complaint procedures** ~~to enable any person to file a complaint, in accordance with the uniform complaint procedures as specified in 5 CCR 4600-4687~~ **to enable any person** alleging the school's noncompliance with Education Code 47606.5 or 47607.3 **to file a complaint with the charter school.** (Education Code 52075)

~~(cf. 1312.3 - Uniform Complaint Procedures)~~

**A complaint may be filed anonymously if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.** A complainant who is not satisfied with the decision may appeal the decision to the SPI. (Education Code 52075)

## Philosophy, Goals, Objectives and Comprehensive Plans

BP 0420.41(e)

If the charter school finds merit in the complaint or the SPI finds merit in an appeal, a remedy shall be provided to all affected students and parents/guardians. (Education Code 52075)

### School Closure

In the event that the Board revokes or denies renewal of a charter or the charter school ceases for any other reason, the Superintendent or designee shall, when applicable in accordance with the charter and/or **an MOU, a memorandum of understanding**, provide assistance to facilitate the transfer of the charter school's former students and to finalize financial reporting and close-out **of the charter school**.

The Superintendent or designee shall provide notification to the California Department of Education, within 10 calendar days **of the Board's action**, if **renewal of a charter is denied, a charter is revoked or a** the charter school will cease operation for any reason.

Such notification shall include, but not be limited to, a description of the circumstances of the closure, the effective date of the closure, and the location of student and personnel records. (Education Code 47604.32; 5 CCR 11962.1)

### Legal Reference

#### State

*5 CCR 11700-11705: Independent study*

*5 CCR 11960-11969.10: Charter schools*

*5 CCR 4600-4670: Uniform complaint procedures*

*Bus. Code 7583.45 Training for security officers*

*CA Constitution Article 16, Section 8.5 : Public finance; school accountability report card*

*CA Constitution Article 9, Section 5: Common school system*

*Corp. Code 5110-6910: Nonprofit public benefit corporations*

*Ed. Code 1006: Prohibition against school district employees serving on county board of education*

*Ed. Code 17070.10-17079.30 Leroy F. Greene School Facilities Act*

*Ed. Code 17280-17317: Field Act; approval of plans and supervision of construction*

*Ed. Code 17365-17374: Field Act; fitness for occupancy; liability of board members*

*Ed. Code 215: Suicide prevention policies*

*Ed. Code 215.5: Student identification cards; inclusion of safety hotlines*

*Ed. Code 220: Prohibition of discrimination*

*Ed. Code 221.61: Posting of Title IX information on web site*

*Ed. Code 221.9: Sex equity in competitive athletics*

*Ed. Code 222: Reasonable accommodations; lactating students*

*Ed. Code 222.5: Pregnant and parenting students; notification of rights*

*Ed. Code 231.5-231.6: Sexual harassment policy*

*Ed. Code 234.4: Mandated policy on bullying prevention*

*Ed. Code 234.6: Bullying and harassment prevention information*

*Ed. Code 234.7: Student protections relating to immigration and citizenship status*

*Ed. Code 32282: School safety plans*

*Ed. Code 32283.5: Bullying; online training*

*Ed. Code 33479-33479.9: The Eric Parades Sudden Cardiac Arrest Prevention Act*

*Ed. Code 35179.4-35179.6: Interscholastic athletic programs, safety; swimming pool safety that is not part of interscholastic athletic program*

*Ed. Code 35183.1: Graduation ceremonies; tribal regalia or recognized object of religious/cultural significance*

## Philosophy, Goals, Objectives and Comprehensive Plans

BP 0420.41(f)

*Ed. Code 35292.6: Stocking of menstrual products*  
*Ed. Code 35330: Field trips and excursions; student fees*  
*Ed. Code 38001.5: Training for security officers*  
*Ed. Code 38080-38086: School meals*  
*Ed. Code 39831.3: Transportation safety plan*  
*Ed. Code 39843: Disciplinary action against bus driver; report to Department of Motor Vehicles*  
*Ed. Code 41024: Report of expenditure of state facility funds*  
*Ed. Code 42100: Annual statement of receipts and expenditures*  
*Ed. Code 44030.5: Reporting change in employment status due to alleged misconduct*  
*Ed. Code 44237: Criminal record summary*  
*Ed. Code 44258.9: Monitoring of teacher assignments*  
*Ed. Code 44691: Information on detection of child abuse; annual training*  
*Ed. Code 44830.1: Certificated employees; conviction of a violent or serious felony*  
*Ed. Code 45122.1: Classified employees; conviction of a violent or serious felony*  
*Ed. Code 45125.1: Criminal records summary; employees of contracting entity*  
*Ed. Code 46015: Accommodations for pregnant and parenting students; parental leave*  
*Ed. Code 46390-46393: Emergency average daily attendance*  
*Ed. Code 47600-47616.7: Charter Schools Act of 1992*  
*Ed. Code 47634.2: Nonclassroom-based instruction*  
*Ed. Code 47640-47647: Special education funding for charter schools*  
*Ed. Code 47651: Apportionment of funds; charter schools*  
*Ed. Code 48000: Minimum age of admission for kindergarten; transitional kindergarten*  
*Ed. Code 48010-48011: Minimum age of admission (first grade)*  
*Ed. Code 48206.3-48208: Students with temporary disabilities; individual instruction*  
*Ed. Code 48850-48859: Education of foster youth and homeless students*  
*Ed. Code 48901.1: Suspension and expulsion; willful defiance*  
*Ed. Code 48907: Exercise of free expression; time, place and manner rules and regulations*  
*Ed. Code 48913.5: Suspended students; homework assignments*  
*Ed. Code 48950: Speech and other communication*  
*Ed. Code 48985: Notices to parents in language other than English*  
*Ed. Code 49005-49006.4: Seclusion and restraint*  
*Ed. Code 49011: Student fees*  
*Ed. Code 49014: Public School Fair Debt Collection Act*  
*Ed. Code 49061: Definitions, directory information*  
*Ed. Code 49062.5: Student records, name or gender change*  
*Ed. Code 49070: Challenging student records*  
*Ed. Code 49073.2: Privacy of student and parent/guardian personal information; minutes of board meeting*  
*Ed. Code 49076.7: Student records; data privacy; social security numbers*  
*Ed. Code 49110: Authority to issue work permits*  
*Ed. Code 49381: Human trafficking prevention*  
*Ed. Code 49414: Epinephrine auto-injectors*  
*Ed. Code 49414.3: Administration of opioid antagonist*  
*Ed. Code 49428: Notification of mental health services*  
*Ed. Code 49430-49434: The Pupil Nutrition, Health, and Achievement Act of 2001*  
*Ed. Code 49431.9: Prohibition of advertisement of non-nutritious foods*  
*Ed. Code 49475: Health and safety; concussions and head injuries*  
*Ed. Code 49501.5: Free breakfast and lunch to all students*  
*Ed. Code 49557.5: Child Hunger Prevention and Fair Treatment Act of 2017*  
*Ed. Code 49564: Meals for needy students*  
*Ed. Code 49564.3: Provision of federal universal meal service*  
*Ed. Code 49700-49701: Education of children of military families*  
*Ed. Code 51224.7: Mathematics placement policy*  
*Ed. Code 51225.1-51225.2: Exemption from local graduation requirements; acceptance of coursework*  
*Ed. Code 51225.3: High school graduation requirements*  
*Ed. Code 51225.6: Instruction in cardiopulmonary resuscitation*  
*Ed. Code 51225.7-51225.8: Completion and submission of the Free Application for Federal Student Aid and California Dream Act Application*

## Philosophy, Goals, Objectives and Comprehensive Plans

BP 0420.41(g)

*Ed. Code 51413: Diploma of graduation without passage of high school exit examination*  
*Ed. Code 51745-51749.6: Independent study*  
*Ed. Code 51925-51929: Mandatory mental health education*  
*Ed. Code 51930-51939: California Healthy Youth Act*  
*Ed. Code 52052: Accountability; numerically significant student subgroups*  
*Ed. Code 52060-52077: Local control and accountability plan*  
*Ed. Code 52075: Uniform complaint procedures*  
*Ed. Code 56026: Special education*  
*Ed. Code 56040.3: Availability of assistive technology device*  
*Ed. Code 56145-56146: Special education services in charter schools*  
*Ed. Code 56365-56366.12: Nonpublic, nonsectarian schools*  
*Ed. Code 60600-60648.5: Assessment of academic achievement*  
*Ed. Code 64000: Categorical programs included in consolidated application*  
*Ed. Code 64001: School plan for student achievement; consolidated application programs*  
*Ed. Code 65000-65001: School site councils*  
*Ed. Code 69432.9-69432.92: Cal Grant program; notification of grade point average and high school graduation*  
*Gov. Code 1090-1099: Prohibitions applicable to specified officers*  
*Gov. Code 3540-3549.3: Educational Employment Relations Act*  
*Gov. Code 3555-3559: Public employee communication, information and orientation*  
*Gov. Code 54950-54963: The Ralph M. Brown Act*  
*Gov. Code 6250-6270: California Public Records Act*  
*Gov. Code 81000-91014: Political Reform Act of 1974*  
*H&S Code 104420: Tobacco Use Prevention Education grant program*  
*H&S Code 104559: Tobacco-free schools*  
*Lab. Code 1198.5: Personnel records related to performance and grievance*  
*Lab. Code 3074.2: Notice of college and career fairs*  
*Pen. Code 1192.7: Definition of serious felony*  
*Pen. Code 667.5: Definition of violent felony*  
*Veh. Code 28160: Child safety alert system*

### **Federal**

*20 USC 1681-1688 : Title IX of the Education Amendments of 1972; discrimination based on sex*  
*20 USC 6311: State plan*  
*20 USC 7221-7221j: Charter schools*  
*34 CFR 200.1-200.78: Accountability*  
*42 USC 11431-11435: McKinney-Vento Homeless Assistance Act*

### **Management Resources**

*Attorney General Opinion: 104 Ops.Cal.Atty.Gen. 66 (2021)*  
*Attorney General Opinion: 101 Ops.Cal.Atty.Gen. 92 (2018)*  
*Attorney General Opinion: 78 Ops.Cal.Atty.Gen. 297 (1995)*  
*Attorney General Opinion: 89 Ops.Cal.Atty.Gen. 166 (2006)*  
*Attorney General Opinion: 0 Ops.Cal.Atty.Gen. 52 (1997)*  
*CA Department of Education Publication: California School Accounting Manual*  
*CA Office of Administrative Hearings Decisions: Student v. Horizon Instructional Systems Charter School, (2012) OAH Case No. 2011060763*  
*California Department of Education Publication Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 20-01, July 23, 2020*  
*California Dept. of Pesticide Reg. Publication: School District Integrated Pest Management Plan Template*  
*California Interscholastic Federation Publication: Pursuing Victory with Honor, 1999*  
*Court Decision: Ridgecrest Charter School v. Sierra Sands Unified School District, (2005) 130 Cal.App.4th 986*  
*CA Department of Education Publication : California School Accounting Manual*  
*CSBA Publication: Charter Schools: A Guide for Governance Teams, rev. 2016*  
*CSBA Publication: Charter Schools in Focus, Issue 2: Ensuring Effective Oversight, Governance Brief, October 2017*  
*CSBA Publication: Uncharted Waters: Recommendations for Prioritizing Student Achievement and Effective Governance in California's Charter Schools, September 2018*  
*U.S. DOE Guidance: Charter Schools Program: Title V, Part B of the ESEA, Nonregulatory Guidance, January 2014*  
*Website: U.S. Department of Agriculture*  
*Website: National Suicide Prevention Lifeline*  
*Website: National Domestic Violence Hotline*

*Website: California State Teachers Retirement System*  
*Website: California Public Employees Retirement System*  
*Website: California Department of General Services, Office of Administrative Hearings*  
*Website: California Commission on Teacher Credentialing*  
*Website: California Commission on Peace Officer Standards and Training*  
*Website: California Bureau of Security and Investigative Services*  
*Website: California State Controller*  
*Website: California Department of Pesticide Regulation*  
*Website: California Student Aid Commission*  
*Website: National Association of Charter School Authorizers*  
*Website: California Charter Schools Association*  
*Website: California Department of Education, Charter Schools*  
*Website: California Interscholastic Federation*  
*Website: California Office of the Attorney General*  
*Website: CSBA*  
*Website: U.S. Department of Education*

**Legal Reference: EDUCATION CODE**

**215 Suicide prevention policy**  
**215.5 Suicide prevention hotline contact information on student identification cards** **220 Nondiscrimination**  
**221.61 Posting of Title IX information on web site**  
  
**221.9 Sex equity in competitive athletics** **222 Lactation accommodations for students**  
**222.5 Pregnant and parenting students, notification of rights**  
**234.4 Mandated policy on bullying prevention**  
**234.6 Bullying and harassment prevention information**  
**234.6 Student protections relating to immigration and citizenship status**  
**17070.10-17079.30 Leroy F. Greene School Facilities Act**  
**17280-17317 Field Act**  
**17365-17374 Field Act, fitness for occupancy** **32282 Comprehensive safety plan**  
**32283.5 Online training on bullying prevention**  
**33479-33479.9 The Eric Parades Sudden Cardiac Arrest Prevention Act** **35179.4-35179.6 Interscholastic athletic programs, safety**  
**35183.1 Graduation ceremonies, tribal regalia or recognized object of religious/cultural significance**  
**35330 Field trips and excursions; student fees** **38080-38086 School meals**  
**39831.3 Transportation safety plan**  
**39843 Disciplinary action against bus driver; report to Department of Motor Vehicles** **41024 Report of expenditure of state facility funds**  
**42100 Annual statement of receipts and expenditures**  
**44030.5 Reporting change in employment status due to alleged misconduct** **44237 Criminal record summary**  
**44691 Information on detection of child abuse**  
**44830.1 Certificated employees, conviction of a violent or serious felony**  
**45122.1 Classified employees, conviction of a violent or serious felony**  
**45125.1 Fingerprinting; employees of contracting entity**  
**46015 Accommodations for pregnant and parenting students; parental leave** **47600-47616.7 Charter Schools Act of 1992**  
**47634.2 No classroom-based instruction**  
**47640-47647 Special education funding for charter schools** **47651 Apportionment of funds, charter schools**  
**48000 Minimum age of admission for kindergarten; transitional kindergarten** **48010-48011 Minimum age of admission (first grade)**  
**48206.3-48208 Students with temporary disabilities; individual instruction** **48850-48859 Educational placement of foster youth and homeless students** **48907 Students' exercise of free expression; rules and**

regulations

48913.5 Suspended students, homework assignments 48950 Student speech and other communication 48985 Parental notifications; 49005-49006.4 Seclusion and restraint 49011 Student fees  
49014 Public School Fair Debt Collection Act 49061 Student records 49062.5 Student records, name or gender changes 49070 Challenging student records  
49073.2 Privacy of student and parent/guardian personal information 49076.7 Student records; data privacy; Social Security numbers 49110 Authority of issue work permits  
49381 Human trafficking prevention 49414 Epinephrine auto-injectors  
49414.3 Administration of opioid antagonist 49428 Notification of mental health services  
49430-49434 The Pupil Nutrition, Health, and Achievement Act of 2001, especially: 49431.9 Advertisement of non-nutritious foods 49475 Health and safety; concussions and head injuries  
49557.5 Child Hunger Prevention and Fair Treatment Act of 2017 49564 Meals for needy students  
51224.7 Mathematics placement policy  
51225.1-51225.2 Exemption from local graduation requirements; acceptance of coursework  
51225.6 Instruction in cardiopulmonary resuscitation  
51513 Diploma of graduation, without passage of high school exit examination 51745-51749.36 Independent study  
51930-51939 California Healthy Youth Act  
52052 Academic Accountability; numerically significant student subgroups 52060-52077 Local control and accountability plans  
52075 Uniform complaint procedures  
56026 Special education  
56040.3 Availability of assistive technology devices 56145-56146 Special education services in charter schools 56365-56366.12 Nonpublic, nonsectarian schools  
60600-60649 Assessment of academic achievement  
64000 Categorical programs included in consolidated application  
64001 School plan for student achievement, consolidated application programs 65000-65001 School site councils  
69432.9-69432.92 Cal Grant program; notification of grade point average and high school graduation  
CORPORATIONS CODE  
5110-6910 Nonprofit public benefit corporations GOVERNMENT CODE  
1090-1099 Prohibitions applicable to specified officers 3540-3549.3 Educational Employment Relations Act 6250-6270 California Public Records Act  
54950-54963 The Ralph M. Brown Act  
81000-91014 Political Reform Act of 1974 HEALTH AND SAFETY CODE  
104420 Tobacco Use Prevention Education grant program 104559 Tobacco-free schools  
LABOR CODE  
1198.5 Personnel records related to performance and grievance PENAL CODE  
667.5 Definition of violent felony  
1192.7 Definition of serious felony VEHICLE CODE  
28160 Child safety alert system CALIFORNIA CONSTITUTION Article 9, Section 5 Common school system CODE OF REGULATIONS, TITLE 5  
4600-4687 Uniform complaint procedures 11700.1-11705 Independent study 11960-11969 Charter schools

CODE OF REGULATIONS, TITLE 24

101 et seq. California Building Standards Code UNITED STATES

CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972; discrimination based on sex 6311 Adequate State plan

7221-7221j Charter schools UNITED STATES CODE,

TITLE 42

11431-11435 McKinney-Vento Homeless Assistance Act CODE OF FEDERAL

REGULATIONS, TITLE 34

200.1-200.78 Accountability COURT DECISIONS

Ridgecrest Charter School v. Sierra Sands Unified School District, (2005) 130 Cal.App.4th 986 ATTORNEY GENERAL

OPINIONS

89 Ops.Cal.Atty.Gen. 166 (2006)

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Charter Schools, September 2018

Charter Schools in Focus, Issue 2: Ensuring Effective Oversight, Governance Brief, October 2017

Charter Schools: A Guide for Governance Teams, rev. 2016

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Sample Copy of a Memorandum of Understanding

Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 17-01, July 28, 2017 Special Education and Charter

Schools: Questions and Answers, September 10, 2002

U.S. DEPARTMENT OF EDUCATION GUIDANCE

Charter Schools Program: Title V, Part B of the ESEA, January 2014 WEB SITES

CSBA: <http://www.esba.org>

California Charter Schools Association: <http://www.calcharters.org>

California Department of Education, Charter Schools: <http://www.cde.ca.gov/sp/es> National Association of Charter School

Authorizers: <http://www.qualitycharters.org>

U.S. Department of Education: <http://www.ed.gov>

Policy Adopted: ~~06/10/20~~ 10/12/22

ORCUTT UNION SCHOOL DISTRICT  
Orcutt, California





# ORCUTT Union School District

*Where a Dedicated Staff Means Kids Come First*

## **BOARD OF TRUSTEES**

SHAUN HENDERSON

LISA MORININI

LIZ PHILLIPS

MARK STELLER

MELANIE WAFFLE

HOLLY EDDS, Ed.D.

*District Superintendent*

JOE DANA

*Assistant Superintendent*

SUSAN SALUCCI

*Assistant Superintendent*

SANDY KNIGHT

*Assistant Superintendent*

TO: Board of Trustees  
Dr. Holly Edds, Superintendent

FROM: Susan Salucci, Assistant Superintendent/Human Resources

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Adopt Initial Collective Bargaining Proposal with California School Employee Association Orcutt Chapter #255 for a 2022-2023 Successor Agreement

BACKGROUND: In accordance with law, the District's initial "sunshine" proposal for negotiations must be adopted by the Board at a public meeting. The proposal is available for review at the District Office and to allow the public opportunity to comment on the District's proposal a public hearing will be held this evening. Following the public hearing and Board ratification of this proposal, negotiations may commence.

FINANCIAL CONSIDERATIONS: The financial impact will be determined by the final agreement reached between the District and California School Employee Association Orcutt Chapter #255.

RECOMMENDATION: It is recommended that the Board of Trustees adopt the District's initial proposal for negotiations with California School Employee Association Orcutt Chapter #255 for a 2022-2023 Successor Agreement.

ATTACHMENT: Initial Proposal

# Orcutt Union School District

## Governing Board Initial Collective Bargaining Proposal To California School Employees Association (CSEA) Orcutt Chapter 2022 - 2023

The Orcutt Union School District Governing Board presents its initial proposal for 2022 – 2023 reopens to the 2020 – 2023 collective bargaining agreement between the District and the California School Employees Association (CSEA) Orcutt Chapter #255.

The Board presents this initial proposal to enable members of the public to be informed about the issues that will be negotiated and to have an opportunity to express their views on the issues to the District Governing Board.

The District proposes to negotiate the following articles to address current operations and expected needs of the District due to budget and funding concerns:

1. Article 15 – Compensation
2. Article 11 – Holidays
3. Article 1 – Designation of Parties and Term



## HUMAN RESOURCES MEMORANDUM

**TO:** Board of Trustees  
Holly Edds, Ed.D.

**FROM:** Susan Salucci  
Assistant Superintendent of Human Resources

**DATE:** September 14, 2022

**BOARD AGENDA ITEM:** SBCSELPA Community Advisory Committee (CAC)

**BACKGROUND:** The Community Advisory Committee (CAC) is a SBCSELPA committee that encompasses parents, educators within special education, and community agencies.

The CAC supports the bylaws and procedures outlined in the SBCSELPA Local Plan. The Santa Barbara County Local Plan ensures a free appropriate public education (FAPE) for all individuals with exceptional needs in Santa Barbara County.

The CAC focuses on the following activities:

1. Supporting activities on behalf of individuals with exceptional needs.
2. Presenting needs and concerns relative to the SBCSELPA Local Plan and encouraging community involvement in its review and development.
3. Organizing and participating in annual CAC events that support the operation of the SBCSELPA Local Plan.
4. Facilitating ongoing communication between school staff and parents.
5. Communicating CAC activities to general education and special education, district boards, and the constituents that the CAC members represent.
6. Organizing parent education activities on the IEP process.
7. Assisting in parent awareness of the importance of involvement in the educational process.

Membership for CAC must be appointed and approved by each LEA School Board. To be considered for membership by the LEA School Board, the member must represent at least one of the following characteristics:

1. Parent of a child with Special Needs.
2. Special Education Teacher/ Service Provider in Special Education

3. Agency supporting students in special education
4. General Education Teacher

The CAC Membership is a two-year term. The CAC meets four times a year via Zoom or In Person and the CAC meetings comply with all provisions of the Brown Act.

**RECOMMENDATION:** Staff recommends that the Board of Trustees approve Lauren Sparks to serve on the Community Advisory Committee.

**FUNDING:** N/A



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HOLLY EDDS, Ed.D.

*District Superintendent*

JOE DANA

*Assistant Superintendent*

SUSAN SALUCCI

*Assistant Superintendent*

SANDY KNIGHT

*Assistant Superintendent*

TO: Board of Trustees

FROM: Susan Salucci, Assistant Superintendent/Human Resources

BOARD MEETING DATE: September 14, 2022

BOARD AGENDA ITEM: Ratification of Addendum Number 3 to the Employment Agreement with Dr. Holly Edds, Superintendent.

BACKGROUND: The Superintendent shall receive one more year on the Superintendent salary schedule for the 2024-25 school year

Dr. Edds salary for the 2022-2023 school year will be \$212,019 and her benefits shall be consistent with other similarly situated employees.

FINANCIAL CONSIDERATIONS:

The costs described above of this agreement apply to the General Fund and are within the amount previously budgeted.

RECOMMENDATION: It is recommended that the Board of Trustees ratify the Addendum Number 3 to the Employment Agreement with Dr. Holly Edds, Superintendent of the Orcutt Union School District.

**Orcutt Union School District  
Employment Contract for District Superintendent  
Addendum No. 3**

This addendum to the Employment Agreement is agreed to and is effective upon ratification by the Board of Trustees, between the Orcutt Union School District (“District”) and Dr. Holly Edds (“Superintendent”). This Addendum Number Two is the mutual agreement to modify the original employment agreement between the District and the Superintendent dated May 13, 2020, as follows:

**Compensation**

1. For contract year 2022-23, the Superintendent shall be compensated pursuant to the salary schedule below.
2. The new step, for the 2024-2025 school year shall be added to the salary schedule below.

<b>Step/School Year</b>	<b>Salary</b>
2022-2023	\$212,019
2023-2024	\$218,380
2024-2025	\$224,931

**Term**

The Superintendent’s contract shall be extended through June 30, 2025.

Except for the changes to the Compensation sections and Term of the Agreement, all other terms and conditions of the Agreement shall continue in full force and effect and are not modified.

This Addendum is subject to ratification by the Governing Board.

\_\_\_\_\_  
Dr. Holly Edds  
Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mark Steller  
Board President

\_\_\_\_\_  
Date



# ORCUTT Union School District

## HUMAN RESOURCES MEMORANDUM

TO: Dr. Holly Edds  
District Superintendent

FROM: Susan Salucci  
Assistant Superintendent of Human Resources

DATE: September 14, 2022

RE: Hope International University / University of Fullerton  
Practice Teaching Agreement

BACKGROUND: Hope International University is requesting approval of the Supervised Practice Teaching Agreement with the Orcutt Union School District for the Teacher Credential Program.

RECOMMENDATION: It is recommended that the Board of Trustees approve the Hope International University Supervised Practice Teaching Agreement for the Teacher Credentialing Program with the Orcutt Union School District.

FUNDING: N/A

**Hope International University  
of Fullerton, California**

THIS AGREEMENT entered this 14 day September, by and between Hope International University of Fullerton, California, hereinafter called the University, and

**Orcutt Union School District**

hereinafter called the district:

WITNESSETH

WHEREAS the governing board of any school district is authorized to enter into agreements with a state college, the University of California, or any other university or college accredited by the State Board of Education as a teacher education institution, to provide teaching experience through practice teaching to students enrolled in teacher training curricula of such institutions; and

**Orcutt Union School District**

WHEREAS any such agreement may provide for the payment in money or in services for the services rendered by the school district of an amount not to exceed the actual cost to the school district of the services rendered; and

WHEREAS, it has been determined between parties hereto that the payments to be made to the district under this agreement do not exceed the actual cost to the district of the services rendered by the district;

NOW, THEREFORE, it is mutually agreed between the parties hereto as follows:

**I.**

The district shall provide teaching experience through practice teaching in schools and classes of the district in terms of a defined unit of time for students of the university possessing valid preliminary certificates and assigned by the University to practice teaching in schools or classes of the district, and under the direct supervision and instruction of such employees of the district, as the University through their duly authorized representative may agree upon.

If either the District or the University concludes that a particular assignment is not beneficial to the elementary or secondary school class(es) involved, and/or the cooperating teaching, and/or the student teacher, that assignment may be terminated. If the District and the University mutually agree, another assignment within the district may be pursued.

“Practice teaching” as used herein and elsewhere in this agreement means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of employees of the district holding valid credentials issued by the State Commission on Teacher Credentialing, other than emergency or provisional credentials, authorizing them to serve as classroom teachers in the schools and classes in which the practice teaching is provided.



Employees supervising practice teaching (a) shall have completed a minimum of three (3) years of satisfactory teaching in the subject(s) of the classes in which the practice teaching is to occur, and in teaching the age groups(s) represented in the class(es) in which practice teaching is to occur; and (b) shall have been recommended by the District for supervising practice teachers by virtue of exemplary teaching performance, knowledge of current trends in teaching of the subject(s) taught in classes in which practice teaching is to occur, and knowledge of the student population represented in the class(es) in which practice teaching is to occur; the master teacher will document the completion of 10 hours of training in areas required by CTC. The placement will actively use the CA Standards and be a technology rich learning environment.

Each placement will have the access to focus students in the classroom for the student teacher to complete their Teaching Performance Assessments: an IEP, 504 or GATE student; an EL learner; a student from an underserved education group or group that needs to be served differently.

This contract also covers the pre-service observation hours that may be completed in your district within classrooms settings meeting the requirements listed above by the Commission for Teacher Credentialing.

## II.

The University will pay the district according to the following schedule:

- A. For each candidate who spends a semester at a school, the school will receive \$100 for working with the candidate (For each half semester the school will receive \$50.)
- B. For each candidate who teaches for four (4) for five (5) weeks, the supervising master teacher will receive \$100.
- C. For each candidate who teaches for eight (8) to ten (10) weeks, the supervising master teacher will receive \$150.
- D. For each candidate who teaches for up to (12) weeks, the supervising master teacher will receive \$200.

“Unit of practice teaching” as used herein and elsewhere in this agreement shall mean the specified period assigned in the district to qualify for the practice teaching requirement by the University. It is understood that in each instance a unit must fall within the semester or school year calendar adopted by the district.

The number of units of practice teaching to be provided for each student of the University assigned to practice teaching under this agreement shall be determined by the University.

## III.

An assignment of a student of the University to practice teaching in schools or classes of the district ordinarily shall be for approximately four (4), five (5), eight (8), ten (10) or twelve (12) weeks.

The assignment of a student of the University to practice teaching in the district shall be deemed to be effective for the purposes of this agreement as of the date the student presents to the proper

authorities of the district the assignment card or other document given him or her by the University effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

A student of the University will provide verification and proof of a Certificate of Clearance issued by the State, a TB test and a current CPR/First Aid card. A student of the University will comply with said district's COVID policy for certificated employees.

Absences of a student from assigned practice teaching shall not be counted as absences in computing the quarter units of practice teaching provided the student by the district.

#### **IV.**

Within a reasonable time following the close of each quarter of the University, the District shall submit an invoice, in triplicate, to the University for payment at the rate provided herein, for practice teaching provided by the district under and in accordance with this agreement during said quarter. The district shall attach to the invoice a certificate, in triplicate, executed by a duly authorized representative of the district certifying that the district expended or became obligated to expend in providing such practice teaching an amount not less than the amount on the invoice. The University will pay the amount of such invoice from monies made available for such purpose by or pursuant to the laws of the State.

#### **V.**

The term of this agreement shall commence on the August 1, 2022 and shall be ongoing until June 30, 2024.

#### **VI.**

The University or District may terminate the agreement date by giving at least thirty (30) days prior written notice.

#### **VII.**

Notwithstanding any other provisions of this agreement, details such as maximum number of students, the defined unit of time, or the distribution of assignments of said students to training levels, shall be arranged for by and between the University and the District; it being understood that the District shall not be obligated to accept assignments of training students beyond the ability of the District, within their established training programs, to effectively provide services pursuant to this agreement; and further, that the University shall not be obligated to pay the District for services in any amount in excess of that provided for under the terms of this agreement.

#### **VIII.**

Each of the parties to this agreement agrees to indemnify, defend, and save harmless the officers, agents, and employees of the other from all claims and losses accruing or resulting in connection with the performance of this agreement, and from all claims and losses accruing and resulting to any person, firm or corporation who may be injured or damaged by the actions arising directly out of the work to be performed pursuant to this agreement.

If any legal action is necessary to enforce the terms of this agreement or to settle a dispute concerning this agreement, the prevailing party shall be entitled to reasonable attorney's fees and

court costs in addition to any other relief to which the party may be entitled to the extent awarded by the court.

**IX.**

All workers' compensation insurance shall be at the cost of the University, and all premiums will be paid by the University.

IN WITNESS WHEREOF the parties hereto have caused this agreement to be executed by their duly authorized offices the day and year first herein before written.

**Orcutt Union School District**

By: \_\_\_\_\_

Title: Holly Edds, Superintendent

**HOPE INTERNATIONAL UNIVERSITY**

By: \_\_\_\_\_

Dr. Doug Domene

Title- Dean College of Education