



BOARD OF EDUCATION - REGULAR MEETING

AGENDA

District Office - Board Room
500 N. Walnut Street, La Habra, CA 90631

Thursday, September 8, 2022 06:00 PM

4:00 p.m. - Work/Study Session

5:00 p.m. - Closed Session

6:00 p.m. – Call to Order/Regular Meeting
(Meetings are recorded for use in official minutes)

1. Work/Study Session

Start time: 04:00 PM

Assistant Superintendent of Educational Services, Marcie Poole, will present on the California Assessment of Student Performance and Progress (CAASPP) Scores.

2. Formal Call to Order

Start time: 05:00 PM

3. Adjourn to Closed Session

4. Closed Session

- a. Public Employees/Appointment/Assignment/Promotion/Discipline/
Dismissal/Release/Personnel Matters/Other Personnel Matters
Government Code Sections 54954.5(d), 54957
- b. Pending Litigation
Government Code Sections 54956.9(d)(2)

5. Second Call to Order

Start time: 06:00 PM

- o Welcome
- o Pledge of Allegiance

6. Report from Closed Session

7. Action Item: Adoption of Agenda

(Action)

Motion_____

Second_____

Board Action_____

8. Action Item: Approval of Minutes of the Regular Meeting of August 11, 2022

(Action)

Motion_____

Second_____

Board Action_____

9. Correspondence: Clerk of the Board

10. Public Interest

- Washington Middle School

11. Public Comment

Members of the audience may address the Board of Education on agenda items during consideration of that item and items not on the agenda that are within the Board's subject matter jurisdiction. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic. Persons wishing to address the Board should complete and submit a Presentation Card, available on the table near the hallway door. The Presentation Card must be completed and given to the Secretary prior to the meeting. Matters not on the agenda may neither be acted upon nor discussed by the Board, but will be researched and responded to in any one of the following ways: 1) by telephone after research; 2) by mail after research; or 3) at a subsequent Board meeting as an agenda item.

12. CONSENT CALENDAR

(Action)

Motion_____

Second_____

Board Action_____

a. EDUCATIONAL SERVICES

(Consent Agenda)

1. Contract Reports - Educational Services/Special Education/Master Special Education

[Educational Services \(p. 5\)](#)

[Special Ed Contracts \(p. 7\)](#)

[Special Ed Master Contracts \(p. 9\)](#)

2. Staff Development

[Staff Development \(p. 10\)](#)

3. Memberships

[Memberships \(p. 11\)](#)

b. BUSINESS SERVICES

(Consent Agenda)

1. Contract Reports - Business Services

[Business Services \(p. 12\)](#)

2. Expenditures Report

[Expenditures \(p. 13\)](#)

3. Field Contracts

[Field Contracts \(p. 14\)](#)

4. Surplus

c. PERSONNEL SERVICES

(Consent Agenda)

1. Separations/New Hires

[Separations.pdf \(p. 16\)](#)

[New Hires \(p. 18\)](#)

2. Change of Status

[Change of Status \(p. 20\)](#)

13. GENERAL MATTERS

a. Action Item: Approval of Second Reading of Select Board Policy

(Action)

Trustees are requested to approve a second reading of new Board Policy (BP) per California School Board Association recommended for BP 3515 - Campus Security.

Motion_____

Second_____

Board Action_____

[Board Policies Memo - Second Reading \(p. 21\)](#)

[BP 3515 - Campus Security \(p. 22\)](#)

b. Action Item: Approval of Resolution #14-2022 Suicide Prevention Month

(Action)

Trustees are requested to adopt Resolution #14-2022 Suicide Prevention Month per the attachment.

Motion_____

Second_____

Roll Call_____

[Resolution #14-2022 - Suicide Prevention Month \(p. 24\)](#)

c. Action Item: Approval of Resolution #15-2022 Attendance Awareness Month

(Action)

Trustees are requested to adopt Resolution #15-2022 Attendance Awareness Month per the attachment.

Motion_____

Second_____

Roll Call_____

[Resolution #15-2022 - Attendance Awareness Month \(p. 25\)](#)

14. INSTRUCTION AND PERSONNEL

a. Action Item: Classified Early Retirement

(Action)

Trustees are requested to take action on the classified employee request for Early Retirement.

Motion_____

Second_____

Board Action_____

[Early Retiree \(p. 26\)](#)

b. Action Item: Approval of the Expanded Learning Opportunities Program (ELOP) Plan

(Action)

Trustees are requested to approve the La Habra City School District's Expanded Learning Opportunities Program (ELOP) Plan.

Motion_____

Second_____

Board Action_____

[ELOP Plan - Board Memo \(p. 27\)](#)

[ELOP Plan 2022-23 \(p. 28\)](#)

15. BUSINESS MATTERS

a. Action Item: Approval of Resolution #12-2022 GANN Appropriations Limit (Action)

Trustees are recommended to adopt Resolution #12-2022 approving the District's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the proceeding fiscal year per the attachment.

Motion_____ Second_____ Roll Call_____

[GANN - Board Memo \(p. 44\)](#)

[GANN Limit \(p. 45\)](#)

[Resolution #12-2022 - GANN Limit \(p. 48\)](#)

b. Action Item: Approval of 2021-22 Unaudited Actuals Report (Action)

Trustees are recommended to certify the filing of the 2021-22 Unaudited Actuals Financial Report as required by Education Code 42100 per the attachment.

Motion_____ Second_____ Board Action_____

[2021-22 Unaudited Actuals - Board Memo \(p. 49\)](#)

[2021-22 Unaudited Actuals \(p. 50\)](#)

c. Action Item: Approval of Opening a New ASB Bank Account (Action)

Trustees are requested to approve the opening of the new ASB bank account and addition of Erik Bagger, Imperial Middle School Principal and Christeen Betz, Assistant Superintendent of Business Services as authorized signers.

Motion_____ Second_____ Board Action_____

[New ASB Account IMS - Board Memo \(p. 160\)](#)

16. Board/Superintendent Comments:

17. Adjournment

Motion_____ Second_____ Board Action_____

18. NEXT BOARD MEETING:

The next regular meeting of the Board of Education is scheduled for October 13, 2022 at 6:00 p.m., at the District Education Board Room, 500 N. Walnut Street, La Habra, California.

La Habra City School District is a tobacco-free district. Tobacco use is prohibited on District property at all times. Any individual with a disability who requires reasonable accommodation to participate in a Board meeting may request assistance by contacting the Superintendent's Office at 562-690-2300; fax: 562-690-4154.



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / EDUCATIONAL SERVICES

PROGRAM	LOCATION	START DATE	END DATE	CONSULTANT	INVOICE AMOUNT	FUNDING SOURCE
Agreement to provide a Master Artist for the assembly of visual media and classroom art activities	Various	10/15/2022	6/1/2023	Art Masters	\$35,000.00	Arts, Music, and IMBG
Agreement to provide Tier I PBIS training for the Dual Immersion Academy	Ladera Palma	9/13/2022	6/30/2024	OCDE	\$4,500.00	Title I
<u>RATIFICATION</u>						
Agreement to provide after school enrichment classes including art activities with digital art	Walnut	7/5/2022	6/30/2023	Moving Mindz	\$7,125.00	Arts, Music, and IMBG
Agreement to provide piano instruction, Lang Lang Foundation	Las Lomas	8/11/2022	6/30/2023	Pamela Irwin	\$48,600.00	Arts, Music, and IMBG
Agreement to provide a suite of digital solutions that accelerate literacy, growth and learning	Ladera Palma, Imperial, Washington	8/1/2022	6/30/2023	Achieve 3000	\$35,450.00	S & C
Interagency Agreements between La Habra City School District, Parent and Aveanna Healthcare to provide a private-duty nurse for Student #1218055	Las Positas	7/1/2022	6/30/2023	Aveanna Healthcare	N/A	N/A
Staffing Services Agreement to provide an occupational therapist to the District	District	8/23/2022	6/1/2023	Sunbelt Staffing, LLC	\$136,080.00	Special Education

Board Approved: September 8, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / EDUCATIONAL SERVICES

PROGRAM	LOCATION	START DATE	END DATE	CONSULTANT	INVOICE AMOUNT	FUNDING SOURCE
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RATIFICATION

Agreement to provide licenses for elementary courses and professional development webinar for teachers	District	8/1/2022	7/31/2023	Imagine Learning	\$19,866.00	ESSER II
Agreement to provide MTSS training for teachers	Las Positas	8/10/2022	8/10/2022	OCDE	\$450.00	Title I
Agreement to provide transportation services as requested by the District	District	7/1/2022	6/30/2023	HopSkipDrive	\$30,000.00	Special Education

Board Approved: September 8, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education

CYNTHIA AGUIRRE, *President*
OFELIA HANSON, *Clerk/Vice-President*
EMILY PRUITT, *Member*
SUE PRITCHARD, Ph.D., *Member*
ADAM ROGERS, *Member*
MARIO A. CARLOS, Ed.D., *Superintendent*

REQUEST FOR APPROVAL OF SPECIAL EDUCATION SERVICE CONTRACTS

Approval of the following contract(s) will provide services to students with exceptional needs per Education Code 56157 and 56365-56366.7 on the basis of each pupil's Individualized Education Program (IEP).

Contract Agency: ECE 4 Autism
2000 E. Ivy Hill Ln.
Orange, CA 92867

Student	Services Provided	Start Date	End Date	Rate	Max. Sessions	Contract Amount
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RATIFICATION

#1216117	Education Program (Extended School Year)	7/18/2022	8/18/2022	\$ 190.00	24	\$ 4,560.00
	Speech and Language (Extended School Year)	7/18/2022	8/18/2022	\$ 35.00	15	\$ 525.00
	Education Program	8/19/2022	6/16/2023	\$ 190.00	180	\$ 34,200.00
	Speech and Language	8/19/2022	6/16/2023	\$ 45.00	114	\$ 5,130.00
	Behavior Intervention	8/19/2022	6/16/2023	\$ 90.00	180	\$ 16,200.00
	Implementation Services					

TOTAL \$ 60,615.00

Board Approved: September 8, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

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MARIO A. CARLOS, Ed.D., *Superintendent*

REQUEST FOR APPROVAL OF SPECIAL EDUCATION SERVICE CONTRACTS

Approval of the following contract(s) will provide services to students with exceptional needs per Education Code 56157 and 56365-56366.7 on the basis of each pupil's Individualized Education Program (IEP).

Contract Agency: **TTC4SUCCESS**
24799 Lincoln Avenue
Murrieta, CA 92562

Student	Services Provided	Start Date	End Date	Rate	Maximum Sessions	Contract Amount
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RATIFICATION

<u>#1212561</u>	Psychological Services (Student)	8/15/2022	9/16/2022	\$ 77.70	10	\$ 777.00
	Psychological Services (Parent)	8/15/2022	9/16/2022	\$ 77.70	2	\$ 155.40
					TOTAL	\$ 932.40

Board Approved: September 8, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education

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EMILY PRUITT, *Member*
SUE PRITCHARD, Ph.D., *Member*
ADAM ROGERS, *Member*
MARIO A. CARLOS, Ed.D., *Superintendent*

REQUEST FOR APPROVAL OF SPECIAL EDUCATION MASTER CONTRACTS

Approval of the following Master Contract(s) will provide services to students with exceptional needs per Education Code 56157 and 56365-56366.7 on the basis of each pupil's Individualized Education Program (IEP).

Nonpublic, Nonsectarian School/Agency	Location	Start Date	End Date	Invoice Amount	Funding Source
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RATIFICATION

ECE 4 Autism	Orange, CA	7/1/2022	6/30/2023	per rate sheet	Special Education
Del Sol School	Cypress, CA	7/1/2022	6/30/2023	per rate sheet	Special Education
TTC4SUCCESS (Tasha's Training and Consulting LLC)	Murrieta, CA	7/1/2022	6/30/2023	per rate sheet	Special Education

Board Approved: September 8, 2022

LA HABRA CITY SCHOOL DISTRICT
REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

GENERAL PROGRAM	LOCATION	DATE	OVERVIEW	ATTENDEE(S)	ESTIMATED EXPENSE	FUNDING SOURCE
SSC LCFF 101 Series	Virtual	8/16 - 8/18/22	Review Local Control Funding Formula	Jami Lopez	\$275.00	Unrestricted
California Latino Schools Board Association	Monterey	8/25 - 8/28/22	Unity and Equity Conference	Cynthia Aguirre	\$5,143.00	Unrestricted
Annual Interpreters and Translators Conference	Virtual	9/22 - 9/24/2022	Training in additional interpreting and translating skills	Nataly Tejeda-Duran	\$150.00	Unrestricted
Keenan CPHCC Conference	San Diego	10/12 - 10/14/22	Employee benefits conference	Arlene Magana Christeen Betz Jami Lopez Danelle Bautista Denise Orozco	\$7,775.00	Unrestricted

**La Habra City School District
Memberships**

ORGANIZATION	PERIOD	FEES	EMPLOYEE	PO#	ACCOUNT#
California School Boards Association	2022 - 2023	\$26,128.00	Board of Trustees, Administrative Staff	S30P0182	0101-0000-0-5300- 000-7100-340- 00000000



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / BUSINESS SERVICES

PROGRAM	LOCATION	START DATE	END DATE	CONSULTANT	INVOICE AMOUNT	FUNDING SOURCE
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RATIFICATION

Agreement to provide vehicle gateways for all District school buses, that provide GPS tracking and live vehicle diagnostics	Transportation	7/1/2022	6/30/2025	Samsara, Inc.	\$12,617.10	General Fund
Agreement to provide training, system configuration review and set up	Technology	7/1/2022	6/30/2023	Andrea Mc Donald	\$10,000.00	General Fund
Agreement to provide recreation for summer school	District	6/6/2022	8/5/2022	City of La Habra	\$40,000.00	Expanded Learning Opportunity Grant
Agreement to provide Absence and Substitute Management web-based program	District	7/1/2022	6/30/2023	Frontline Education	\$18,598.73	General Fund
Agreement to provide CPR and First Aid training for employees	District	7/1/2022	6/30/2023	SureFire CPR	\$2,400.00	Safety Credit

Board Approved: September 8, 2022

Warrant Reports: July 23, 2022 – August 22, 2022

Approve warrants numbered 30-090279 through 30-090478 for the amount of \$1,507,543.97 as presented.

0101	General fund	\$1,507,543.97
1212	Child Development	\$2,709.51
1313	Nutrition Services	\$557.26
2129	Building Fd GO Bond S-2012E	\$337,876.90
2525	Capital Facilities	\$1,203.75
4040	Special Reserve FD for Capital Outlay	\$2,031.55
	TOTAL	\$1,507,543.97



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

REQUEST FOR RATIFICATION OF FIELD CONTRACTS

VENDOR	DESCRIPTION	LOCATION	AMOUNT
East Whittier Glass	Labor and materials to replace tempered glass with graffiti film	Imperial	\$2,148.00
KYA Services	Labor and materials for playground surface repairs	El Cerrito	\$20,261.44
KYA Services	Labor and materials for playground surface repairs and carpet replacement in room 303	Walnut, Arbolita	\$24,009.00
KYA Services	Labor and materials to remove existing surface and install new carpet in room 503	Washington	\$8,356.60
KYA Services	Labor and materials remove existing surface and install new carpet in room 404	El Cerrito	\$9,752.90
MJ Wiretech	Labor and materials to furnish and install two new cat6 cable runs	Las Lomas, Imperial	\$1,350.00
Rivera Painting Plus	Labor and materials to prep, prime and paint fascia boards, doors, poles, classroom trim and block wall	Las Lomas	\$54,775.00
S&K Theatrical Draperies	Labor and materials to remove curtains, furnish and install new curtains at six sites	Various	\$45,677.15
Thyssenkrupp Elevator Corporation	Labor and materials to complete the state required five year safety test for the wheelchair lift	El Cerrito	\$3,039.96
Weatherproofing Technologies	Labor and materials for roof repair work at room 206	Ladera Palma	\$1,130.00
Williams Tree Service	Labor, materials and dump fees to trim trees	El Cerrito, Walnut	\$13,900.00
Williams Tree Service	Labor, materials and dump fees to remove tree	Ladera Palma	\$1,300.00
Wolverine Fence	Labor and materials for chain link fence and gate modifications	Washington	\$9,800.00
Wolverine Fence	Labor and materials to remove existing railing and reinstall as removable railing	El Cerrito	\$1,960.00

Board Approved: September 8, 2022

La Habra City School District

To: Board of Trustees
From: David H. Soto, Chief Technology Officer/PIO
Date: September 8, 2022
CC: Superintendent
Re: Surplus Equipment

Background:

The District's inventory of electronic materials, such as computers (both student and administrative) and related equipment, is periodically replaced based on the age and/or condition of the equipment. A list of the equipment that is no longer usable is presented to the Board for approval to be declared as surplus electronic waste (e-waste). The disposal of e-waste materials must be accomplished in accordance with all local, state, federal laws; EPA guidelines; and with the assurance that sensitive data is not inadvertently compromised in the process. The Technology Department is recommending the following obsolete/unusable equipment for disposal:

Equipment Type	Total
Printer	16
PC Desktop	30
Monitor	63
Document Camera	3
Television	8
iPad Air	2

Rationale:

The Board of Trustees must declare the above items as surplus so that the Technology Department can schedule a state approved e-waste disposal company to pick up the items for recycling and proper disposal.

Recommended Action:

Trustees are recommended to take action in declaring this equipment as surplus for disposal.

Financial Implications, if any:

None

La Habra City School District

To: Board of Trustees
From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Date: September 8, 2022
CC: Superintendent
Re: Separations

NAME/JOB TITLE/ SCHOOL	HIRE DATE	REASON	EFFECTIVE DATE
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CLASSIFIED

Acuna, Krystinah Student Supervisor El Cerrito	10/10/2017	Resigned	6/2/2022
*Cox, Casey I A I-Sp Ed Las Positas	10/4/2021	Resigned	6/2/2022
Figueroa, Mario Info Svcs Tech I Imperial	4/6/2022	Resigned	8/12/2022
Flamenco, Arthur Student Supervisor El Cerrito/IMS	9/10/2021	Voluntary Resignation	8/23/2022
Gomez, Gabriela I A III-Sp Ed/Behavior Las Positas	1/5/2022	Resigned	7/4/2022
Lara, Rachel I A I-Sp Ed Las Lomas	9/26/2019	Resigned	6/2/2022
Marquez Lara, Jovana Physical Education Asst District Office	1/6/2022	Did not pass probation	8/16/2022
Moreno, Erika I A I-Sp Ed Las Positas	10/14/2008	Resigned	6/2/2022
Sanchez, Jazmine Extended Care Worker KidZone	10/18/2021	Voluntary Resignation	8/23/2022

La Habra City School District

NAME/JOB TITLE/ SCHOOL	HIRE DATE	REASON	EFFECTIVE DATE
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CLASSIFIED (continued)

*Sevilla, Erendira Educational Asst Las Positas	8/13/2019	Resigned	6/2/2022
Torres, Monserrat Educational Asst Sierra Vista	9/15/2014	Resigned	6/2/2022

*Will continue to work in substitute status

Board Approved: September 8, 2022

La Habra City School District

To: Board of Trustees

From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources

Date: September 8, 2022

CC: Superintendent

Re: Ratification of New Employees

NAME/ JOB TITLE SCHOOL	STATUS	COLUMN/STEP	RATE OF PAY	HIRE DATE
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CLASSIFIED

Alvarado, Maria Student Supervisor Sierra Vista	Probationary	Student Supervisor	\$15.00/hour	8/15/2022
Arroyo, Janet Educational Asst Walnut	Probationary	17-5	\$21.09/hour	8/11/2022
Garcia, Emily Educational Asst Washington	Probationary	17-1	\$17.32/hour	8/11/2022
Lemus, Jennifer Educational Asst Sierra Vista	Probationary	17-1	\$17.32/hour	8/11/2022

INTERNS

Vega, Isela School Psych Intern District Office	Temporary	Stipend	\$1,500/month	8/4/2022
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CERTIFICATED

Bui, Jeanine 5 th grade Teacher Las Positas	Probationary	III-1	\$69,148/year	8/9/2022
Estrada, Lisaira 1 st grade Dual Immersion Teacher Ladera Palma	Probationary	I-1	\$56,962/year + \$1,672	8/9/2022

La Habra City School District

NAME/ JOB TITLE SCHOOL	STATUS	COLUMN/STEP	RATE OF PAY	HIRE DATE
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CERTIFICATED (continued)

Jeong, June 4 th grade Teacher Sierra Vista	Temporary	A-1	\$53,524/year	8/9/2022
Lind, Rebecca Education Specialist Walnut	Probationary	I-1	\$56,962/year + \$1,672	8/9/2022
Nall, Kaitlyn Kindergarten Teacher Las Positas	Probationary	II-3	\$62,891.14 (pro-rated)	8/23/2022
Perez, Jesica 50% Dual Immersion Spanish Teacher Washington	Probationary	II-1	\$31,148/year + \$836	8/9/2022

Board Approved: September 8, 2022

La Habra City School District

To: Board of Trustees

From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources

Date: September 8, 2022

CC: Superintendent

Re: Change of Status

NAME/JOB TITLE/ LOCATION	CHANGE	FROM	TO
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CLASSIFIED

Harper, Stephanie Physical Education Asst District Office	Hours	3.5/day	7/day
Mendez III, William Physical Education Asst District Office	Hours	3.5/day	7/day
Pelayo, Anthony Physical Education Asst District Office	Hours	3.5/day	7/day
Velarde, Sandra Physical Education Asst District Office	Hours	3.5/day	7/day

CERTIFICATED

Myers, Lauren Education Specialist Imperial	Location	Washington	Imperial
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Board Approved: September 8, 2022

La Habra City School District

To: Board of Trustees
From: Gina Cosylion, Executive Assistant to Superintendent
Date: September 8, 2022
CC: Superintendent
Re: Approval of Second/Final Reading of Select Board Policy

Background:

La Habra City School District has existing policies in place, but on occasion, certain policies need to be updated and/or new policies need to be adopted using California School Board Association's (CSBA) samples.

Rationale:

Due to changes and updates to the law, below is a recommended new policy for our District:

NEW Board Policy 3515 – Campus Security

The Board of Education is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting District property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the District's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Recommended Action:

It is requested that the Board of Trustees approve the new Board Policy.

Financial Implication, if any:

None.

La Habra City ESD

Board Policy

Campus Security

3515 BP

The Board of Education is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting District property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the District's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

(cf. [0450](#) - Comprehensive Safety Plan)

Surveillance Systems

The Board believes that reasonable use of surveillance cameras will help the District achieve its goals for campus security. In consultation with the safety planning committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the District's surveillance equipment shall be disabled so that sounds are not recorded.

(cf. 5131.1 - Bus Conduct)

(cf. 5145.12 - Search and Seizure)

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected school buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

To the extent that any images from the District's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed,

retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

(cf. 4112.6/4212.6/4312.6 - Personnel Records)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

Policy LA HABRA CITY SCHOOL DISTRICT

1st reading: August 11, 2022

2nd reading: September 8, 2022

LA HABRA CITY SCHOOL DISTRICT
RESOLUTION NUMBER 14-2022

Recognizing September 2022 as Suicide Prevention Month

WHEREAS, the La Habra City School District recognizes that suicide is a leading cause of death among youth and supports actions in preventing suicidal ideation, attempts, and deaths; and

WHEREAS, according to the Centers for Disease Control, youth and young adults ages 10-24 account for 14% of all suicides and is the second leading cause of death among people aged 10-14; and

WHEREAS, one person dies by suicide every 11 minutes, resulting in more than 47,000 deaths each year in the United States; and

WHEREAS, suicide is a preventable national, state and local public health problem; and

WHEREAS, providing a safe and nurturing school environment ensures both the physical and emotional safety of students and staff and minimizes suicidal ideation; and

WHEREAS, the stigma associated with mental health conditions and suicidality works against suicide prevention by discouraging persons at-risk for suicide from seeking lifesaving help and further traumatizes survivors of suicide loss and people with lived experience of suicide; and

WHEREAS, it is essential to educate and encourage students, staff and families to recognize the warning signs of suicide, and guide those in need to appropriate services and supports; and

WHEREAS, we can all help prevent suicide, and every year, mental health organizations and individuals across the United States and around the world raise awareness of suicide prevention and provide schools and communities with an opportunity to educate students, parents, and others about their role in suicide prevention during September, National Suicide Prevention Month; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the La Habra City School District hereby supports the goals of National Suicide Prevention Month and will work with a broad spectrum of local community stakeholders, parents, students, teachers, and staff to raise awareness, build resiliency and find hope.

PASSED AND ADOPTED by the Governing Board of the La Habra City School District this 8th day of September 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

I, _____, Board President of the La Habra City School District of Orange County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Board at a meeting thereof held at its regular place of meeting on the date shown above.

LA HABRA CITY SCHOOL DISTRICT
RESOLUTION NUMBER #15-2022

Recognizing September 2022 as Attendance Awareness Month

WHEREAS, the La Habra City School District recognizes September 2022 as Attendance Awareness Month; however, understands that good school attendance is a year-round effort and supports engaging with families and students to address barriers to accessing learning opportunities all school year; and

WHEREAS, developing the habit of good school attendance early prepares students for success in college, career and in life; and

WHEREAS, when students attend school regularly, starting as early as preschool and kindergarten, they have an opportunity to achieve academically and thrive. Research shows that when students are chronically absent (missing 10 percent or just two days each month or 18 days over the course of a school year), they are less likely to read proficiently by third grade, achieve in middle school, and graduate from high school; and

WHEREAS, monitoring chronic absences and tracking whether absences are excused or unexcused are key to responding strategically to the academic and social-emotional loss experienced by millions of students; and

WHEREAS, over two years into the pandemic, chronic absence has nearly tripled; and Black, Latino and Native American students, students living in poverty, students with disabilities and English language learners have been especially affected; and

WHEREAS, the good news is that the La Habra City School District has developed effective strategies for improving attendance, including monitoring attendance data; partnering with students, parents, grandparents, guardians and other family members; and deploying resources that address health and nutrition, safety, transportation and other issues that may cause a student to repeatedly miss school; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the La Habra City School District hereby recognizes the importance of attendance and is committed to collaborating with families to overcome systemic barriers to attendance and school engagement. This year's theme, *Stay Connected, Keep Learning*, acknowledges building trusting relationships that promote belonging is fundamental to improving student attendance.

PASSED AND ADOPTED by the Governing Board of the La Habra School District on this the 8th day of September 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

I, _____, Board President of the La Habra School District of Orange County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Board at a meeting thereof held at its regular place of meeting on the date shown above.

La Habra City School District

To: Board of Trustees
From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Date: September 8, 2022
CC: Superintendent
Re: Classified Early Retiree

Background:

None.

Rationale:

None.

Recommended Action:

It is recommended that the Board of Trustees approve the Early Retirement Application for Bert Cota, Director of Construction, Maintenance and Operations, effective October 11, 2022.

Financial Implications, if any:

None.

La Habra City School District

To: Board of Trustees
From: Emily Flesher, Director, Special Programs and Assessments
Date: September 8, 2022
CC: Superintendent
Re: Expanded Learning Opportunities Program Plan

Background:

The Expanded Learning Opportunities Program (ELOP) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. This ELOP plan for the La Habra City School District describes program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development. The program plan is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates the law, and provides continuous improvement in the development of an effective ELOP.

ELOP will allow schools to increase service offerings in academics, wellness and enrichment and give ALL students and families the flexibility to participate based on their needs and interests.

Rationale:

The law requires the local educational agencies (LEAs) must operate the Expanded Learning Opportunities Program pursuant to the requirements in California Education Code Section 46120, including the development of a program plan. The program plan needs to be approved by the Local Educational Agency's (LEA) Governing Board in a public meeting.

Recommended Action:

It is recommended that the Board of Trustees approve La Habra City School District's Expanded Learning Opportunities Program (ELOP) Plan.

Financial Implications, if any:

None.

Expanded Learning Opportunities Program Plan

EXPANDED LEARNING OPPORTUNITIES PROGRAM PLAN GUIDE



500 N. Walnut Street
La Habra, CA 90631
562-690-2305

This Program Plan Template Guide is required by California *Education Code (EC)*
Section 46120(b)(2)

Expanded Learning Opportunities Program Plan

Name of Local Educational Agency and Expanded Learning Opportunities Program Site(s)

Local Educational Agency (LEA) Name: La Habra City School District

Contact Name: Emily Flesher, Director of Special Programs and Assessment

Contact Email: eflesher@lahabraschools.org

Contact Phone: (562) 590-2305

Instructions: Please list the school sites that your LEA selected to operate the Expanded Learning Opportunities Program (ELOP).

1. Arbolita Elementary School
2. El Cerrito Elementary School
3. Imperial Middle School
4. Ladera Palma Elementary School
5. Las Lomas Elementary School
6. Las Positas Elementary School
7. Sierra Vista Elementary School
8. Walnut Elementary School
9. Washington Middle School

Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Definitions

"Expanded learning" means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning

Expanded Learning Opportunities Program Plan

experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

“Expanded learning opportunities” has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA’s Governing Board in a public meeting and posted on the LEA’s website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELOP.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELOP. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education’s (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqj.asp>

Expanded Learning Opportunities Program Plan

1—Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the school site or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

La Habra City School District (LHCSD) has successfully operated after school programs over the many years, providing a safe and supportive learning environment for our students. The after school site locations will follow the current district policies and procedures that guide extended education practices for student access and safety during non-school day hours. The primary reason expanded learning programs exist at LHCSD is to provide a safe, secure environment for students who might not otherwise have a safe place to be after the school day ends. These after school programs will operate on their school sites and adhere to district-wide safety protocols already established.

A majority of the LHCSD schools are neighborhood schools, allowing students to walk to and from school. There are safe student walking routes clearly identified for school sites. These same routes will be utilized for after school programming at the designated school sites. Students who are dropped off at school by parents/guardians follow the designated school site procedures during the school year; each school site will have designated parking for parents/guardians to use while checking their child in or out.

To ensure proper checkout procedures, parents/guardians and/or authorized persons (anyone placed on their emergency forms) are required to sign their child out of the after school program or may sign a release to allow their child to walk home at the end of program hours.

LHCSD is a small school district providing education services and support at nine (9) schools, to over 4,400 students and their families. All after school programs follow the same school safety plan implemented during the instructional school day, in addition to specific procedures related to after school program activities that are documented in the district wide policies. All after school program staff are required to attend safety training drills throughout the school year.

Monthly fire drills rotate through various day(s) of the week and time(s) of day. Lockdown drills occur a minimum of twice per year, while earthquake drills occur throughout the year as well.

Each school site, by law in California is required to have an AED device available, should it be needed, and at least one designated program staff member will be trained to use the equipment. Program staff who participate on any of the school safety committees are there to help ensure consistency with the protocols in place for both the instructional day and after school program. LHCSD utilizes the Positive Behavior Intervention and Supports (PBIS) technical assistance center to develop plans that not only include the instructional day but the after school programs as well. The designated ELOP Lead at

Expanded Learning Opportunities Program Plan

each site participates on the PBIS and Restorative Practice committees. At the beginning of the school year, staff members conduct a safety presentation for students and their families to identify basic safety procedures that are followed by the instructional day and after school program. Having the after school program on the school site helps to better align the safety practices, so that staff, students, and families are more knowledgeable of the expectations.

Additional steps to ensure student safety include all after school program staff members wearing name badges that are clearly identifiable. Staff members are required to carry radios to facilitate communication during student classroom transitions or during student check-in and check-out processes. All schools are fully gated with specific classrooms identified and designated for use by their respective after school program. With the school(s) being fully gated, this makes the process easier and more reliable in the event of a lock-down emergency. All classrooms are equipped with phones; however, by having radios, this allows for continual communication in the event a staff or administrator is with a group of students outside or transitioning to another area of the school campus. After school staff are required to periodically take head counts of students to ensure everyone is present when moving from one activity to another. Once students check into the after school program, students are required to remain with their assigned program staff until they are either signed out by a parent/guardian and/or authorized person or otherwise directed by staff. Each after school program is required to have at least one accessible emergency binder that includes contact information for students in the event family members need to be reached. If there is an accident or incident, program staff are required to complete the applicable report, and make parent/guardian contact, and a copy of the report is sent to the school site and district for review.

Another benefit to offering a safe and supportive after school program on the school site is the ability for students to build upon their peer-to-peer relationships and enhance their social skills. The schools are bound by specific policies and rules which encourage and require positive behavior, and the offering of programs such as PBIS allow for staff and students to build an even deeper relationship with one another.

2—Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

Intervention/Tutoring

A tutoring program will be established and offered daily. Students will have access to intervention/tutoring services in varying ways:

- small group tutoring based on subject area
- 1:1 Tutoring – Targeted tutoring with individualized support plan

Expanded Learning Opportunities Program Plan

Staff will use techniques aligned with the core-day instructional strategies to assist students in small groups. One-to-one tutoring providers will work in close collaboration with site staff to ensure their intervention/tutoring program successfully aligns with core standards, curriculum, and student goals and needs. Using data, research, and a proven method of program design, an intervention/tutoring support will be developed that operates as a natural support of the school day learning.

Students will have access to technology during the educational literacy component to assist with tutoring services and accelerate digital learning. Digital literacy programs will be considered if school sites have identified this as a need and it aligns with the enrichment cycle offerings. Digital literacy can include, but is not limited to, coding, creating podcasts, and website development. The use of these technology-based programs will enhance students' digital literacy competencies and improve skills for the 21st Century learner.

Enrichment

The planning of educational enrichment activities will involve a collection of student and site data that will drive the selection of educational enrichment activities. Student data will be collected through a site student survey and/or feedback focus groups where students will be able to share their interest in a club or activity. This site student survey and/or focus groups will consist of a series of questions that will be focused around enrichment interests and suggested clubs. The surveys and/or focus groups will be administered at the beginning of the program planning to support in identifying the site's educational enrichment focuses for the school year. This will give an opportunity for student voices to drive the selection of these activities. Site data will also be considered if there is a need for specific programs that focus on character development, cultural awareness, community and civic engagement, and/or self-identity.

Once these programs have been identified, all students will have the opportunity to enroll within a set enrollment period. The recruitment and enrollment phase will ensure that all students and families are informed about programs being offered on site and will give an equal opportunity for all students to be able to self-select and participate in this enrollment process. If students are unable to participate due to capacity, a waitlist will be established for these enrichment programs to ensure students are given a chance to enroll in an alternative program when available.

Expanded Learning Opportunities Program Plan

3—Skill Building

Describe how the program will provide opportunities for students to experience skill building.

Assessment data indicates a need for additional assistance for students in language arts, math, and science. The additional academic time and support provided by this after-school program is beneficial to students according to past reviews of both state and local assessment data. Having daily tutoring/intervention and the opportunity to solve real world problems has proven successful; and, the flexibility offered through after school programs allows students additional time to deepen their understanding of core concepts.

English Learner (EL) students benefit from the ability to practice the use of language with peers in both formal and informal settings. Having the additional support provides a level of comfort, which encourages EL students to engage in a greater use of language or the desire to seek assistance. Staff and students build relationships that create an atmosphere of trust. This trust promotes taking the risk to speak when otherwise the student may not. The ability to participate in visual and performing arts, science activities, sports teams, and youth leadership helps develop the whole student and their language abilities across a wide range of activities.

4—Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

Students provide feedback through annual student surveys. Surveys allow us to assess our programs and plan day-to-day activities. Daily activities at all LHCS D after school sites include the opportunity for students to voice their perspective on program design and implementation. Staff provide students with opportunities and space to share ideas, concerns, and/or interests that will impact programs and policies. Students are encouraged to engage in sharing their viewpoints of program design and what they want to learn in the after school program through weekly check-in discussions.

Expanded Learning Opportunities Program Plan

5—Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELOP hours of programming.

The program will align its wellness initiative with the District's health and wellness policies. Additionally, it will ensure that all students are engaged in regular physical activity, that healthy food choices are served and promoted, and that self-regulating and prosocial behaviors are fostered and practiced.

LHCSD's Nutrition Services will provide all students with a healthy snack. In order to establish healthy nutrition and reinforce healthy choices, the composition of this snack will meet the Federal Free and Reduced Lunch guidelines for nutrition and portions.

A physical fitness component will be included to promote healthy physical exercise. Students will improve their muscle strength, endurance, team camaraderie, and much more. Elementary and intermediate students will have the opportunity to participate in a physical fitness club or intramural sports program.

6—Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELOP will provide access and opportunity for students with disabilities.

The program will promote diversity and inclusion by providing opportunities for students that integrate and celebrate their cultural and unique backgrounds. Program staff will include adults with backgrounds similar to the students. Staff will be provided with on-going equity and diversity training to ensure the program creates an environment that promotes diversity and integrates the students' cultural and unique backgrounds.

To further promote diversity, the program will expose students to cultures and heritages different from their own. Field trips to museums, science centers, as well as college campuses for all grade levels will broaden and enrich the students' appreciation of the diverse world in which they live. In addition to field trips, the program will highlight cultural events such as Black History Month, Women's History Month, etc. Programming and activities build student awareness and appreciation of the history, backgrounds, and cultures that are celebrated in these month-long highlights. In addition, guest speakers from cultures that are different from LHCSD students may be scheduled throughout the school year to speak about their cultural experiences and backgrounds so students can gain further understanding and appreciation of other cultures.

Access to expanded learning programs is essential to meet the needs of students, especially those with disabilities, English language learners, and/or students that have

Expanded Learning Opportunities Program Plan

barriers that could potentially limit their participation. For students with disabilities, the expanded learning program will provide support staff that have training in working with students with special needs. The Expanded Learning program staff will collaborate with the Special Education Department to develop professional development in order to build the skills and strategies of staff needed to work effectively with students with special needs. In addition, the Special Education Department will conduct onsite training and coaching when sites need additional support with special needs students. Furthermore, Special Education and Expanded Learning will collaborate on reasonable accommodations as they relate to students IEPs and determine a communication and support plan.

To meet the needs of ELs, staff will be trained on English Language Development and best practices to support ELs such as the use of visuals and realia, guided oral practice with modeling, and teaching vocabulary during intervention/tutoring and enrichment classes. Staff will be trained on effective strategies to support EL students and program activity plans will incorporate intentional use of the EL supports to ensure these students have access to the material and content.

7—Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

LHCSD solicits to hire, train, and evaluate employees per LHCSD policies and procedures. Additionally, all staff members meet federal, state, and district requirements to work with students. All staff will provide valuable experiences, love of children, and a desire to make a positive impact and difference in the lives of the LHCSD students.

8—Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

LHCSD Expanded Learning program aligns with the District's vision, mission, and purpose by providing a child-centered program that recognizes the unique abilities, needs and interests of each student. The program will provide a safe, equitable, and supportive environment where students establish positive caring relationships, explore new opportunities, and thrive academically, emotionally, and socially.

9—Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELOP programs.

Expanded Learning Opportunities Program Plan

LHCSD has an existing collaboration with the Boys and Girls Club of La Habra (BGCLH) as they currently provide an After School Education and Safety (ASES) program at all of the LHCSD school sites. The Expanded Learning program will collaborate with school site leaders to ensure there is an integrated partnership between the school site and the ELOP/ASES programs. We will continue to engage potential community partnerships to sustain and expand the offering of services we are providing for our students.

10—Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

A variety of measures of student success are monitored including school attendance, student achievement data and perception survey data, which is collected from site principals, participating students, parents, instructional day teachers, and program staff. Measures are coherent with the school day and align with the goals of the program due to the ongoing collaboration and communication on the regular school day. Surveys will be administered annually. Information gathered from the surveys will allow for program improvements that align our expanded learning program to better meet the needs of our stakeholders and state priorities. To provide continuity between instructional day and the ELOP/ASES programs, the program will rely on the Director overseeing ELOP and the ELOP Leads at each site to bridge between the ELOP program and the day program, providing improved communication, training, and coherence between the school day and the extended/enrichment programming available through ELOP. All of the programming offered through Expanded Learning services act as an extension of the school day.

11—Program Management

Describe the plan for program management.

The Director of Special Programs and Assessment will oversee the Expanded Learning program. Additionally, LHCSD has hired an ELOP lead for each school site. LHCSD has BGCLH to implement the ASES program. BGCLH is responsible for the staffing and implementation of the ASES program at each of the 9 school sites. The Local Education Agency (LEA) Program Administrator oversees all aspects of the ASES program and works collaboratively with the BGCLH Executive Director and Director of Special Programs and Assessment to ensure the success and accountability of the program.

The site administrators will provide additional support to the program and are responsible for facilitating the referral for students to attend the program and provide guidance and professional development to program staff. ELOP Site Leads are to oversee the day-to-day operations and provide guidance with implementation of activities and curriculum.

ASES Site Leads are responsible for being accountable for all students participating in the after school program including their attendance. By utilizing Vision, a tracking software

Expanded Learning Opportunities Program Plan

system, ELOP Site Leads/rdinators can monitor the sign-in and out of each student which requires them to input their membership number on a keypad.

General Questions

Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

ASES, 21st CCLC Elementary/Middle School, and the ELOP should be considered a single, comprehensive program. In coordinating all these funding streams to move towards a single program, the expectation is that the most stringent requirements will be adopted for program guidance. If one or both grants are held, please describe how the ELOP funding will be used to create one comprehensive and universal Expanded Learning Program.

The ELOP funds will be used in conjunction with our ASES program, creating enrichment activities from various educational partners throughout the school year.

Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

The Transitional Kindergarten (TK) and Kindergarten (K) programs will maintain the required pupil-staff ratio in ASES and the Expanded Learning Program. Curriculum adopted and/or created for the TK/K program will reflect early childhood education and will include educational enrichment activities.

Expanded Learning Opportunities Program Plan

Sample Program Schedule

Please submit a sample program schedule that describes how the ELOP or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELOP or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

Sample TK/K School Day Schedule	
Time	Activity
7:00-7:40	Before School Program & Drop Off
7:40-8:00	Breakfast/Recess
8:00-8:30	Hand Washing & Morning Routines
8:30-9:00	Circle Time
9:00-9:20	Phonics
9:20-9:35	Recess
9:35-10:15	Math
10:15-10:55	Reading
10:55-11:35	Center Rotations
11:35-12:15	Lunch/Recess
12:15-1:20	Science/Social Studies/Social Skills
1:20-1:50	Dismissal to ELOP & Snack
1:40-2:40	Academic Support
2:40-3:40	Enrichment
3:40-4:00	Clean Up & Dismissal

Expanded Learning Opportunities Program Plan

Sample Summer/Intersession TK/K Schedule	
Time	Activity
7:00-7:40	Before School Program & Drop Off
7:40-8:00	Breakfast/Recess
8:00-9:00	Circle Time, Literacy Rotations
9:00-9:15	Recess
9:15-10:00	Math
10:00-10:15	Movement and Bathroom Break
10:15-11:15	Enrichment Activities
11:15-12:05	Lunch & Recess
12:05-1:20	Centers/Rotations
1:20-1:50	Dismissal to ELOP & Snack
1:40-2:40	Academic Support
2:40-3:40	Enrichment
3:40-4:00	Clean Up & Dismissal

Expanded Learning Opportunities Program Plan

Below are additional legal requirements for the ELOP. Please ensure your Program Plan meets all of these legal requirements:

EC Section 46120(b)(2):

[LEAs] operating expanded learning opportunities programs may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple school sites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on the following;

(2) [LEAs] operating expanded learning opportunity programs pursuant to this section may operate a before school component of a program, an after school component of a program, or both the before and after school components of a program, on one or multiple schoolsites, and shall comply with subdivisions (c), (d), and (g) of Section 8482.3, including the development of a program plan based on all of the following:

(A) The department's guidance.

(B) Section 8482.6.

(C) Paragraphs (1) to (9), inclusive, and paragraph (12) of subdivision (c) of Section 8483.3.

(D) Section 8483.4, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 46120(b)(1)(A):

On schooldays, as described in Section 46100 and Sections 46110 to 46119, inclusive, and days on which school is taught for the purpose of meeting the 175-instructional-day offering as described in Section 11960 of Title 5 of the California Code of Regulations, in-person before or after school expanded learning opportunities that, when added to daily instructional minutes, are no less than nine hours of combined instructional time and expanded learning opportunities per instructional day.

EC Section 46120(b)(1)(B):

For at least 30 nonschooldays, during intersessional periods, no less than nine hours of in-person expanded learning opportunities per day.

EC Section 46120(b)(3):

[LEAs] shall prioritize services provided pursuant to this section at schoolsites in the

Expanded Learning Opportunities Program Plan

lowest income communities, as determined by prior year percentages of pupils eligible for free and reduced-price meals, while maximizing the number of schools and neighborhoods with expanded learning opportunities programs across their attendance area.

EC Section 46120(b)(4):

[LEAs] may serve all pupils, including elementary, middle, and secondary school pupils, in expanded learning opportunity programs provided pursuant to this section.

EC Section 46120(b)(6):

[LEAs] are encouraged to collaborate with community-based organizations and childcare providers, especially those participating in state or federally subsidized childcare programs, to maximize the number of expanded learning opportunities programs offered across their attendance areas.

EC Section 46120(c):

A [LEA] shall be subject to the audit conducted pursuant to Section 41020 to determine compliance with subdivision (b).

EC Section 8482.3(d):

[LEAs] shall agree that snacks made available through a program shall conform to the nutrition standards in Article 2.5 (commencing with Section 49430) of Chapter 9 of Part 27 of Division 4 of Title 2.

[LEAs] shall agree that meals made available through a program shall conform to the nutrition standards of the United States Department of Agriculture's at-risk after school meal component of the Child and Adult Care Food Program (42 United States Code [U.S.C.] Section 1766).

EC Section 8482.6:

Every pupil attending a school operating a program . . . is eligible to participate in the program, subject to program capacity. A program established . . . may charge family fees. Programs that charge family fees shall waive the cost of these fees for pupils who are eligible for free or reduced-price meals, for a child that is a homeless youth, as defined by the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Section 11434a), or for a child who the program knows is in foster care. A program that charges family fees shall schedule fees on a sliding scale that considers family income and ability to pay.

Expanded Learning Opportunities Program Plan

EC sections 8483.4 and 46120(b)(2)(D):

The administrator of every program established pursuant to this article shall establish minimum qualifications for each staff position that, at a minimum, ensure that all staff members who directly supervise pupils meet the minimum qualifications for an instructional aide, pursuant to the policies of the school district. Selection of the program site supervisors shall be subject to the approval of the school site principal. The administrator shall also ensure that the program maintains a pupil-to-staff member ratio of no more than 20 to 1. All program staff and volunteers shall be subject to the health screening and fingerprint clearance requirements in current law and district policy for school personnel and volunteers in the school district, except that programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1.

EC Section 8482.3(c)(1)(A–B):

Each component of a program established pursuant to this article shall consist of the following two elements:

(A) An educational and literacy element in which tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.

(B) An educational enrichment element that may include, but need not be limited to, fine arts, career technical education, recreation, physical fitness, and prevention activities.

La Habra City School District

To: Board of Trustees
From: Christeen Betz, Assistant Superintendent, Business Services
Date: September 8, 2022
CC: Superintendent
Re: GANN Limit

Background:

The GANN Limit, which is named after Paul Gann, who authored Proposition 4, amended the State Constitution to establish a limit intended to constrain the growth in State and local government spending. This would be done by linking year-to-year changes in expenditures to changes in inflation, represented by per capita personal income, and change in caseloads, represented by average daily attendance (ADA) for schools.

Established in 1979 following the enactment of Proposition 13 and subsequently amended by Proposition 111, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures, largely because the limit has grown significantly faster than appropriations subject to the limit.

Rationale:

California Education Code Section 42132 requires that on or before October 15 of each year, the governing board of a county office of education adopt a resolution at a regular or special meeting to identify, (pursuant to Division 9, commencing with Section 7900, of Title I 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 the preceding fiscal year.

Recommended Action:

The District recommends the Board of Trustees approve the GANN Limit as presented.

Financial Implications, if any:

None.

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,579,581.92		33,579,581.92			34,481,185.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,449.59		4,449.59			4,321.49
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
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. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,321.49		4,321.49	4,200.00		4,200.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)		4,321.49				4,200.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	74,192.65		74,192.65	74,193.00		74,193.00
2. Timber Yield Tax (Object 8022)	0.03		0.03	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,236,644.44		16,236,644.44	17,043,641.00		17,043,641.00
5. Unsecured Roll Taxes (Object 8042)	497,851.92		497,851.92	513,694.00		513,694.00
6. Prior Years' Taxes (Object 8043)	643,887.82		643,887.82	639,008.00		639,008.00
7. Supplemental Taxes (Object 8044)	518,239.05		518,239.05	474,661.00		474,661.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,652,938.00		3,652,938.00	3,717,651.00		3,717,651.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,277,972.89		1,277,972.89	1,058,405.00		1,058,405.00
12. Parcel Taxes (Object 8621)	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
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
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,901,726.80	0.00	22,901,726.80	23,521,253.00	0.00	23,521,253.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	22,901,726.80	0.00	22,901,726.80	23,521,253.00	0.00	23,521,253.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,699,165.00		1,699,165.00	1,872,750.00		1,872,750.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,699,165.00	0.00	1,699,165.00	1,872,750.00	0.00	1,872,750.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,331,047.48		27,331,047.48	31,511,996.00		31,511,996.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	187,644.00		187,644.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	27,518,691.48	0.00	27,518,691.48	31,511,996.00	0.00	31,511,996.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	74,040,789.22		74,040,789.22	71,657,916.00		71,657,916.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(181,587.41)		(181,587.41)	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,579,581.92			34,481,185.64
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9712			0.9719
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,481,185.64			36,042,440.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,901,726.80			23,521,253.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			518,578.80			504,000.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			13,278,623.84			14,393,937.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,278,623.84			14,393,937.28
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(181,587.41)			26,474.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,720,139.39			23,547,727.16
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			13,460,211.25			14,367,463.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,720,139.39			
b. State Subventions (Line D8)			13,460,211.25			
c. Less: Excluded Appropriations (Line C23)			1,699,165.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,481,185.64			

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LA HABRA CITY SCHOOL DISTRICT
RESOLUTION #12-2022 FOR ADOPTING THE “GANN” LIMIT
(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 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 limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 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 2021-22 at \$34,481,185 and for 2022-23 at \$36,042,440 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 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED by the Governing Board of the La Habra City School District this 8th day of September 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

I, _____, Board President of the La Habra City School District of Orange County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the Board at a meeting thereof held at its regular place of meeting on the date shown above.

La Habra City School District

To: Board of Trustees
From: Christeen Betz, Assistant Superintendent, Business Services
Date: September 8, 2022
CC: Superintendent
Re: 2021-22 Unaudited Actuals

Background:

Education Code section 42100 requires that the annual statement of all receipts and expenditures for the preceding fiscal year be prepared in an approved format and presented to the Board of Trustees by September 15. Once approved, the report is provided to the Orange County Department of Education (OCDE) for review. The OCDE has until October 15 to submit all required reporting to the California Department of Education.

Rationale:

To remain in compliance with Education Code section 42100, the District will present the 2021-22 Unaudited Financial Report to the Board of Trustees.

Recommended Action:

The District recommends that the Board of Trustees approve the 2021-22 Unaudited Financial Report.

Financial Implications, if any:

None.

La Habra City School District

2021- 22 Unaudited Actuals



LA HABRA
CITY SCHOOL DISTRICT

			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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		50,420,418.28	0.00	50,420,418.28	55,033,249.00	0.00	55,033,249.00	9.1%
2) Federal Revenue	8100-8299		200,696.94	10,206,613.21	10,407,310.15	0.00	7,281,085.00	7,281,085.00	-30.0%
3) Other State Revenue	8300-8599		955,125.20	8,852,234.00	9,807,359.20	693,076.00	4,967,897.00	5,660,973.00	-42.3%
4) Other Local Revenue	8600-8799		(127,747.53)	3,533,449.12	3,405,701.59	341,000.00	3,341,609.00	3,682,609.00	8.1%
5) TOTAL, REVENUES			51,448,492.89	22,592,296.33	74,040,789.22	56,067,325.00	15,590,591.00	71,657,916.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		19,233,173.40	9,529,061.54	28,762,234.94	22,327,521.00	7,500,909.00	29,828,430.00	3.7%
2) Classified Salaries	2000-2999		7,414,670.72	4,490,679.18	11,905,349.90	7,514,228.00	4,738,181.00	12,252,409.00	2.9%
3) Employee Benefits	3000-3999		9,834,987.93	7,183,650.50	17,018,638.43	11,484,642.00	7,393,534.00	18,878,176.00	10.9%
4) Books and Supplies	4000-4999		1,035,856.49	1,448,966.50	2,484,822.99	851,196.00	2,297,052.00	3,148,248.00	26.7%
5) Services and Other Operating Expenditures	5000-5999		3,281,827.90	2,991,236.57	6,273,064.47	3,086,782.00	2,241,575.00	5,328,357.00	-15.1%
6) Capital Outlay	6000-6999		166,786.26	11,044.30	177,830.56	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		108,742.27	637,395.73	746,138.00	0.00	250,000.00	250,000.00	-66.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(521,727.90)	521,727.90	0.00	(717,610.00)	717,610.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,554,317.07	26,813,762.22	67,368,079.29	44,546,759.00	25,138,861.00	69,685,620.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,894,175.82	(4,221,465.89)	6,672,709.93	11,520,566.00	(9,548,270.00)	1,972,296.00	-70.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		89,493.11	0.00	89,493.11	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(7,102,931.38)	7,102,931.38	0.00	(7,289,289.00)	7,289,289.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,463,438.27)	7,102,931.38	(360,506.89)	(7,289,289.00)	7,289,289.00	0.00	-100.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,430,737.55	2,881,465.49	6,312,203.04	4,231,277.00	(2,258,981.00)	1,972,296.00	-68.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,823,155.75	2,022,405.71	14,845,561.46	15,994,700.30	4,582,641.20	20,577,341.50	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,155.75	2,022,405.71	14,845,561.46	15,994,700.30	4,582,641.20	20,577,341.50	38.6%
d) Other Restatements		9795	(259,193.00)	(321,230.00)	(580,423.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,563,962.75	1,701,175.71	14,265,138.46	15,994,700.30	4,582,641.20	20,577,341.50	44.2%
2) Ending Balance, June 30 (E + F1e)			15,994,700.30	4,582,641.20	20,577,341.50	20,225,977.30	2,323,660.20	22,549,637.50	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	152,997.87	0.00	152,997.87	90,000.00	0.00	90,000.00	-41.2%
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	4,582,641.20	4,582,641.20	0.00	2,323,660.20	2,323,660.20	-49.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,931,573.00	0.00	9,931,573.00	14,220,723.00	0.00	14,220,723.00	43.2%
District Commitment Future Operational	0000	9760	9,931,573.00		9,931,573.00				
District Commitment Future Operational	0000	9760				14,220,723.00		14,220,723.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,021,042.00	0.00	2,021,042.00	2,090,569.00	0.00	2,090,569.00	3.4%
Unassigned/Unappropriated Amount		9790	3,864,087.43	0.00	3,864,087.43	3,799,685.30	0.00	3,799,685.30	-1.7%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,834,682.03	(3,000,469.61)	13,834,212.42				
1) Fair Value Adjustment to Cash in County Treasury		9111	(220,618.00)	0.00	(220,618.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	357,271.70	173,937.09	531,208.79				
4) Due from Grantor Government		9290	223,669.00	9,439,738.31	9,663,407.31				
5) Due from Other Funds		9310	119,198.85	0.00	119,198.85				
6) Stores		9320	152,997.87	0.00	152,997.87				
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			17,492,201.45	6,613,205.79	24,105,407.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,497,051.63	1,702,820.34	3,199,871.97				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	449.52	3,063.00	3,512.52				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	324,681.25	324,681.25				
6) TOTAL, LIABILITIES			1,497,501.15	2,030,564.59	3,528,065.74				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									

			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)	
Description	Resource Codes	Object Codes							
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,994,700.30	4,582,641.20	20,577,341.50				

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,102,223.48	0.00	24,102,223.48	30,629,001.00	0.00	30,629,001.00	27.1%
Education Protection Account State Aid - Current Year		8012	3,228,824.00	0.00	3,228,824.00	882,995.00	0.00	882,995.00	-72.7%
State Aid - Prior Years		8019	187,644.00	0.00	187,644.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,192.65	0.00	74,192.65	74,193.00	0.00	74,193.00	0.0%
Timber Yield Tax		8022	0.03	0.00	0.03	0.00	0.00	0.00	-100.0%
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	16,236,644.44	0.00	16,236,644.44	17,043,641.00	0.00	17,043,641.00	5.0%
Unsecured Roll Taxes		8042	497,851.92	0.00	497,851.92	513,694.00	0.00	513,694.00	3.2%
Prior Years' Taxes		8043	643,887.82	0.00	643,887.82	639,008.00	0.00	639,008.00	-0.8%
Supplemental Taxes		8044	518,239.05	0.00	518,239.05	474,661.00	0.00	474,661.00	-8.4%
Education Revenue Augmentation Fund (ERAF)		8045	3,652,938.00	0.00	3,652,938.00	3,717,651.00	0.00	3,717,651.00	1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,277,972.89	0.00	1,277,972.89	1,058,405.00	0.00	1,058,405.00	-17.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			50,420,418.28	0.00	50,420,418.28	55,033,249.00	0.00	55,033,249.00	9.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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%
TOTAL, LCFF SOURCES			50,420,418.28	0.00	50,420,418.28	55,033,249.00	0.00	55,033,249.00	9.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,097,739.00	1,097,739.00	0.00	1,097,739.00	1,097,739.00	0.0%
Special Education Discretionary Grants		8182	0.00	41,503.00	41,503.00	0.00	41,503.00	41,503.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,256,757.03	1,256,757.03		1,332,191.00	1,332,191.00	6.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		199,746.33	199,746.33		182,855.00	182,855.00	-8.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		34,270.00	34,270.00	New

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		31,025.75	31,025.75		542,603.00	542,603.00	1648.9%
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		87,419.00	87,419.00		82,000.00	82,000.00	-6.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,696.94	7,492,423.10	7,693,120.04	0.00	3,967,924.00	3,967,924.00	-48.4%
TOTAL, FEDERAL REVENUE			200,696.94	10,206,613.21	10,407,310.15	0.00	7,281,085.00	7,281,085.00	-30.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	172,162.00	172,162.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	145,902.00	0.00	145,902.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	809,223.20	374,819.91	1,184,043.11	693,076.00	276,380.00	969,456.00	-18.1%
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		831,558.65	831,558.65		898,776.00	898,776.00	8.1%

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	7,473,693.44	7,473,693.44	0.00	3,792,741.00	3,792,741.00	-49.3%
TOTAL, OTHER STATE REVENUE			955,125.20	8,852,234.00	9,807,359.20	693,076.00	4,967,897.00	5,660,973.00	-42.3%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	67,496.59	0.00	67,496.59	50,000.00	0.00	50,000.00	-25.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(249,084.00)	0.00	(249,084.00)	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: 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	53,839.88	479,411.79	533,251.67	291,000.00	568,251.00	859,251.00	61.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,054,037.33	3,054,037.33		2,773,358.00	2,773,358.00	-9.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(127,747.53)	3,533,449.12	3,405,701.59	341,000.00	3,341,609.00	3,682,609.00	8.1%
TOTAL, REVENUES			51,448,492.89	22,592,296.33	74,040,789.22	56,067,325.00	15,590,591.00	71,657,916.00	-3.2%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,513,905.15	7,912,377.86	23,426,283.01	17,593,160.00	5,803,515.00	23,396,675.00	-0.1%
Certificated Pupil Support Salaries		1200	678,946.80	963,401.56	1,642,348.36	688,493.00	996,272.00	1,684,765.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,431,484.86	472,316.31	2,903,801.17	2,476,449.00	439,544.00	2,915,993.00	0.4%
Other Certificated Salaries		1900	608,836.59	180,965.81	789,802.40	1,569,419.00	261,578.00	1,830,997.00	131.8%
TOTAL, CERTIFICATED SALARIES			19,233,173.40	9,529,061.54	28,762,234.94	22,327,521.00	7,500,909.00	29,828,430.00	3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	634,285.06	2,831,635.64	3,465,920.70	432,590.00	3,287,801.00	3,720,391.00	7.3%
Classified Support Salaries		2200	2,288,600.27	860,851.44	3,149,451.71	2,334,512.00	836,725.00	3,171,237.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	970,699.71	168,016.48	1,138,716.19	1,052,816.00	125,691.00	1,178,507.00	3.5%
Clerical, Technical and Office Salaries		2400	2,027,649.46	310,924.70	2,338,574.16	2,070,572.00	353,954.00	2,424,526.00	3.7%
Other Classified Salaries		2900	1,493,436.22	319,250.92	1,812,687.14	1,623,738.00	134,010.00	1,757,748.00	-3.0%
TOTAL, CLASSIFIED SALARIES			7,414,670.72	4,490,679.18	11,905,349.90	7,514,228.00	4,738,181.00	12,252,409.00	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,216,719.42	4,850,741.56	8,067,460.98	4,244,905.00	4,705,119.00	8,950,024.00	10.9%
PERS		3201-3202	1,462,501.41	643,459.01	2,105,960.42	1,738,082.00	918,957.00	2,657,039.00	26.2%
OASDI/Medicare/Alternative		3301-3302	622,093.72	456,731.63	1,078,825.35	885,522.00	455,229.00	1,340,751.00	24.3%
Health and Welfare Benefits		3401-3402	3,278,870.98	781,277.18	4,060,148.16	3,365,058.00	934,710.00	4,299,768.00	5.9%
Unemployment Insurance		3501-3502	94,285.03	70,310.57	164,595.60	149,311.00	61,196.00	210,507.00	27.9%
Workers' Compensation		3601-3602	748,850.82	381,130.55	1,129,981.37	776,685.00	318,323.00	1,095,008.00	-3.1%
OPEB, Allocated		3701-3702	244,461.11	0.00	244,461.11	325,079.00	0.00	325,079.00	33.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	167,205.44	0.00	167,205.44	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			9,834,987.93	7,183,650.50	17,018,638.43	11,484,642.00	7,393,534.00	18,878,176.00	10.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	500,000.00	500,000.00	New
Books and Other Reference Materials		4200	0.00	1,850.75	1,850.75	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	962,267.28	1,393,960.48	2,356,227.76	851,196.00	1,797,052.00	2,648,248.00	12.4%

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	73,589.21	53,155.27	126,744.48	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,035,856.49	1,448,966.50	2,484,822.99	851,196.00	2,297,052.00	3,148,248.00	26.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	853,312.54	853,312.54	0.00	1,163,677.00	1,163,677.00	36.4%
Travel and Conferences		5200	114,881.87	35,061.78	149,943.65	38,000.00	5,000.00	43,000.00	-71.3%
Dues and Memberships		5300	52,847.34	4,384.38	57,231.72	62,480.00	0.00	62,480.00	9.2%
Insurance		5400 - 5450	395,027.58	0.00	395,027.58	400,000.00	0.00	400,000.00	1.3%
Operations and Housekeeping Services		5500	1,054,793.70	0.00	1,054,793.70	994,500.00	0.00	994,500.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	70,729.86	53,305.48	124,035.34	14,500.00	50,000.00	64,500.00	-48.0%
Transfers of Direct Costs		5710	(3,170.51)	3,170.51	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,086.50)	3,063.00	1,976.50	(158,673.00)	0.00	(158,673.00)	-8128.0%
Professional/Consulting Services and Operating Expenditures		5800	1,371,146.00	2,024,681.66	3,395,827.66	1,451,975.00	1,022,898.00	2,474,873.00	-27.1%
Communications		5900	226,658.56	14,257.22	240,915.78	284,000.00	0.00	284,000.00	17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,281,827.90	2,991,236.57	6,273,064.47	3,086,782.00	2,241,575.00	5,328,357.00	-15.1%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,021.00	11,044.30	27,065.30	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	150,765.26	0.00	150,765.26	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			166,786.26	11,044.30	177,830.56	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	108,742.27	637,395.73	746,138.00	0.00	250,000.00	250,000.00	-66.5%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)			108,742.27	637,395.73	746,138.00	0.00	250,000.00	250,000.00	-66.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(521,727.90)	521,727.90	0.00	(717,610.00)	717,610.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(521,727.90)	521,727.90	0.00	(717,610.00)	717,610.00	0.00	0.0%
TOTAL, EXPENDITURES			40,554,317.07	26,813,762.22	67,368,079.29	44,546,759.00	25,138,861.00	69,685,620.00	3.4%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	89,493.11	0.00	89,493.11	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			89,493.11	0.00	89,493.11	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,102,931.38)	7,102,931.38	0.00	(7,289,289.00)	7,289,289.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,102,931.38)	7,102,931.38	0.00	(7,289,289.00)	7,289,289.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,463,438.27)	7,102,931.38	(360,506.89)	(7,289,289.00)	7,289,289.00	0.00	-100.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	50,420,418.28	0.00	50,420,418.28	55,033,249.00	0.00	55,033,249.00	9.1%
2) Federal Revenue		8100-8299	200,696.94	10,206,613.21	10,407,310.15	0.00	7,281,085.00	7,281,085.00	-30.0%
3) Other State Revenue		8300-8599	955,125.20	8,852,234.00	9,807,359.20	693,076.00	4,967,897.00	5,660,973.00	-42.3%
4) Other Local Revenue		8600-8799	(127,747.53)	3,533,449.12	3,405,701.59	341,000.00	3,341,609.00	3,682,609.00	8.1%
5) TOTAL, REVENUES			51,448,492.89	22,592,296.33	74,040,789.22	56,067,325.00	15,590,591.00	71,657,916.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	22,424,423.56	17,578,761.09	40,003,184.65	25,276,438.00	16,257,694.00	41,534,132.00	3.8%
2) Instruction - Related Services	2000-2999		6,238,483.00	2,338,642.60	8,577,125.60	7,814,755.00	2,817,851.00	10,632,606.00	24.0%
3) Pupil Services	3000-3999		3,014,862.93	2,985,704.27	6,000,567.20	2,853,985.00	3,041,528.00	5,895,513.00	-1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,132,458.44	872,253.78	6,004,712.22	4,690,275.00	752,776.00	5,443,051.00	-9.4%
8) Plant Services	8000-8999		3,635,346.87	2,401,004.75	6,036,351.62	3,911,306.00	2,019,012.00	5,930,318.00	-1.8%
9) Other Outgo	9000-9999		108,742.27	637,395.73	746,138.00	0.00	250,000.00	250,000.00	-66.5%
10) TOTAL, EXPENDITURES			40,554,317.07	26,813,762.22	67,368,079.29	44,546,759.00	25,138,861.00	69,685,620.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,894,175.82	(4,221,465.89)	6,672,709.93	11,520,566.00	(9,548,270.00)	1,972,296.00	-70.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	89,493.11	0.00	89,493.11	0.00	0.00	0.00	-100.0%
a) Transfers In									
b) Transfers Out		7600-7629	450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,102,931.38)	7,102,931.38	0.00	(7,289,289.00)	7,289,289.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,463,438.27)	7,102,931.38	(360,506.89)	(7,289,289.00)	7,289,289.00	0.00	-100.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,430,737.55	2,881,465.49	6,312,203.04	4,231,277.00	(2,258,981.00)	1,972,296.00	-68.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,823,155.75	2,022,405.71	14,845,561.46	15,994,700.30	4,582,641.20	20,577,341.50	38.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,823,155.75	2,022,405.71	14,845,561.46	15,994,700.30	4,582,641.20	20,577,341.50	38.6%
d) Other Restatements		9795	(259,193.00)	(321,230.00)	(580,423.00)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,563,962.75	1,701,175.71	14,265,138.46	15,994,700.30	4,582,641.20	20,577,341.50	44.2%
2) Ending Balance, June 30 (E + F1e)			15,994,700.30	4,582,641.20	20,577,341.50	20,225,977.30	2,323,660.20	22,549,637.50	9.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	152,997.87	0.00	152,997.87	90,000.00	0.00	90,000.00	-41.2%
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	4,582,641.20	4,582,641.20	0.00	2,323,660.20	2,323,660.20	-49.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	9,931,573.00	0.00	9,931,573.00	14,220,723.00	0.00	14,220,723.00	43.2%
District Commitment Future Operational	0000	9760	9,931,573.00		9,931,573.00				
District Commitment Future Operational	0000	9760				14,220,723.00		14,220,723.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,021,042.00	0.00	2,021,042.00	2,090,569.00	0.00	2,090,569.00	3.4%
Unassigned/Unappropriated Amount		9790	3,864,087.43	0.00	3,864,087.43	3,799,685.30	0.00	3,799,685.30	-1.7%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
2600	Expanded Learning Opportunities Program	1,299,557.35	302,711.35
6266	Educator Effectiveness, FY 2021-22	1,028,101.29	503,850.29
6300	Lottery: Instructional Materials	837,492.08	533,872.08
6536	Special Ed: Dispute Prevention and Dispute Resolution	84,357.00	84,357.00
6537	Special Ed: Learning Recovery Support	379,607.00	112,286.00
6547	Special Education Early Intervention Preschool Grant	453,464.00	453,464.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	136,640.00	136,640.00
7029	Child Nutrition: Food Service Staff Training Funds	28,802.00	28,802.00
7425	Expanded Learning Opportunities (ELO) Grant	790.00	790.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	90,298.93	46,523.93
9010	Other Restricted Local	243,531.55	120,363.55
Total, Restricted Balance		4,582,641.20	2,323,660.20

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,856.72	0.00	-100.0%
5) TOTAL, REVENUES			3,856.72	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,441.46	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			3,441.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			415.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,467.66	50,882.92	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,467.66	50,882.92	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,467.66	50,882.92	0.8%
2) Ending Balance, June 30 (E + F1e)			50,882.92	50,882.92	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	50,882.92	50,882.92	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	50,882.92		
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			50,882.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			50,882.92		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	3,856.72	0.00	-100.0%
TOTAL, REVENUES			3,856.72	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	3,441.46	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,441.46	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,441.46	0.00	-100.0%

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

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,856.72	0.00	-100.0%
5) TOTAL, REVENUES			3,856.72	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		3,441.46	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			3,441.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			415.26	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			415.26	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,467.66	50,882.92	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,467.66	50,882.92	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,467.66	50,882.92	0.8%
2) Ending Balance, June 30 (E + F1e)			50,882.92	50,882.92	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	50,882.92	50,882.92	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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
8210	Student Activity Funds	50,882.92	50,882.92
Total, Restricted Balance		50,882.92	50,882.92

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	520,021.10	522,500.00	0.5%
5) TOTAL, REVENUES			520,021.10	522,500.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	350,467.80	348,471.00	-0.6%
3) Employee Benefits		3000-3999	87,892.15	122,006.00	38.8%
4) Books and Supplies		4000-4999	6,575.99	26,300.00	299.9%
5) Services and Other Operating Expenditures		5000-5999	18,116.61	7,200.00	-60.3%
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			463,052.55	503,977.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,968.55	18,523.00	-67.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,968.55	18,523.00	-67.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,150.67	166,119.22	52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,150.67	166,119.22	52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,150.67	166,119.22	52.2%
2) Ending Balance, June 30 (E + F1e)			166,119.22	184,642.22	11.2%
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	166,119.22	184,642.22	11.2%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	193,747.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,090.00)		
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	35,048.61		
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			225,705.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	39,042.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,543.51		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			59,586.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			166,119.22		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	761.07	500.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,452.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	522,712.03	522,000.00	-0.1%
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%
TOTAL, OTHER LOCAL REVENUE			520,021.10	522,500.00	0.5%
TOTAL, REVENUES			520,021.10	522,500.00	0.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	63,832.94	53,410.00	-16.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	286,634.86	295,061.00	2.9%
TOTAL, CLASSIFIED SALARIES			350,467.80	348,471.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,993.27	67,732.00	65.2%
OASDI/Medicare/Alternative		3301-3302	22,947.85	25,001.00	8.9%
Health and Welfare Benefits		3401-3402	13,063.79	18,429.00	41.1%
Unemployment Insurance		3501-3502	1,740.42	1,749.00	0.5%
Workers' Compensation		3601-3602	9,146.82	9,095.00	-0.6%
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			87,892.15	122,006.00	38.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,575.99	26,300.00	299.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,575.99	26,300.00	299.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80.12	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,836.49	6,000.00	-64.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,116.61	7,200.00	-60.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			463,052.55	503,977.00	8.8%

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

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	520,021.10	522,500.00	0.5%
5) TOTAL, REVENUES			520,021.10	522,500.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		463,052.55	503,977.00	8.8%
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			463,052.55	503,977.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,968.55	18,523.00	-67.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,968.55	18,523.00	-67.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,150.67	166,119.22	52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,150.67	166,119.22	52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,150.67	166,119.22	52.2%
2) Ending Balance, June 30 (E + F1e)			166,119.22	184,642.22	11.2%
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	166,119.22	184,642.22	11.2%
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%

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	166,119.22	184,642.22
Total, Restricted Balance		166,119.22	184,642.22

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,499,547.69	2,300,000.00	-34.3%
3) Other State Revenue		8300-8599	213,842.82	175,000.00	-18.2%
4) Other Local Revenue		8600-8799	(12,351.12)	1,800.00	-114.6%
5) TOTAL, REVENUES			3,701,039.39	2,476,800.00	-33.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,171,223.24	1,115,468.00	-4.8%
3) Employee Benefits		3000-3999	390,875.09	413,344.00	5.7%
4) Books and Supplies		4000-4999	1,204,554.76	995,000.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	73,664.97	221,073.00	200.1%
6) Capital Outlay		6000-6999	14,200.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,854,518.06	2,744,885.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			846,521.33	(268,085.00)	-131.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	450,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			450,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,296,521.33	(268,085.00)	-120.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	434,721.35	1,731,242.68	298.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			434,721.35	1,731,242.68	298.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			434,721.35	1,731,242.68	298.2%
2) Ending Balance, June 30 (E + F1e)			1,731,242.68	1,463,157.68	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	49,096.27	0.00	-100.0%
Stores		9712	61,011.78	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	1,621,134.63	1,463,157.68	-9.7%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	914,592.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(14,585.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	49,096.27		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	992,385.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,512.52		
6) Stores		9320	61,011.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,006,013.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	191,047.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	83,723.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			274,770.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,731,242.68		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,499,547.69	2,300,000.00	-34.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,499,547.69	2,300,000.00	-34.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	213,842.82	175,000.00	-18.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			213,842.82	175,000.00	-18.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,647.88	1,800.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,999.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(12,351.12)	1,800.00	-114.6%
TOTAL, REVENUES			3,701,039.39	2,476,800.00	-33.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	942,544.34	872,195.00	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	140,299.58	151,379.00	7.9%
Clerical, Technical and Office Salaries		2400	88,379.32	91,894.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,171,223.24	1,115,468.00	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	213,102.49	247,563.00	16.2%
OASDI/Medicare/Alternative		3301-3302	84,393.21	82,393.00	-2.4%
Health and Welfare Benefits		3401-3402	57,106.98	48,723.00	-14.7%
Unemployment Insurance		3501-3502	5,746.11	5,589.00	-2.7%
Workers' Compensation		3601-3602	30,526.30	29,076.00	-4.8%
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			390,875.09	413,344.00	5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	107,164.10	95,000.00	-11.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,097,390.66	900,000.00	-18.0%
TOTAL, BOOKS AND SUPPLIES			1,204,554.76	995,000.00	-17.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,475.41	2,400.00	-3.0%
Dues and Memberships		5300	608.79	0.00	-100.0%
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	11,835.37	10,000.00	-15.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,056.62)	158,673.00	-7815.2%
Professional/Consulting Services and Operating Expenditures		5800	60,802.02	50,000.00	-17.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,664.97	221,073.00	200.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	14,200.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,200.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,854,518.06	2,744,885.00	-3.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	450,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			450,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			450,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1.00)	0.00	-100.0%
5) TOTAL, REVENUES			(1.00)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(1.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(1.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(1.00)	New
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	78.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			77.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	78.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			78.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			(1.00)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.00)	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			(1.00)	0.00	-100.0%
TOTAL, REVENUES			(1.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(43,885.42)	45,000.00	-202.5%
5) TOTAL, REVENUES			(43,885.42)	45,000.00	-202.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,352.13	180,773.00	5.5%
3) Employee Benefits		3000-3999	76,870.36	89,766.00	16.8%
4) Books and Supplies		4000-4999	653,845.59	1,000,000.00	52.9%
5) Services and Other Operating Expenditures		5000-5999	1,136,635.43	0.00	-100.0%
6) Capital Outlay		6000-6999	2,404,382.52	2,750,000.00	14.4%
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			4,443,086.03	4,020,539.00	-9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,486,971.45)	(3,975,539.00)	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	10,571.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,571.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,476,400.06)	(3,975,539.00)	-11.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,700,092.89	6,223,692.83	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,700,092.89	6,223,692.83	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,700,092.89	6,223,692.83	-41.8%
2) Ending Balance, June 30 (E + F1e)			6,223,692.83	2,248,153.83	-63.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,223,692.83	2,248,153.83	-63.9%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,846,027.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	(109,175.00)		
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	4,042.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	419.75		
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			6,741,315.16		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	502,349.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,273.31		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			517,622.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,223,692.83		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	48,932.58	45,000.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(131,818.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	39,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(43,885.42)	45,000.00	-202.5%
TOTAL, REVENUES			(43,885.42)	45,000.00	-202.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	140,988.17	149,043.00	5.7%
Clerical, Technical and Office Salaries		2400	30,363.96	31,730.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			171,352.13	180,773.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,142.89	45,862.00	17.2%
OASDI/Medicare/Alternative		3301-3302	9,457.68	13,829.00	46.2%
Health and Welfare Benefits		3401-3402	23,884.38	24,469.00	2.4%
Unemployment Insurance		3501-3502	688.80	904.00	31.2%
Workers' Compensation		3601-3602	3,696.61	4,702.00	27.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,870.36	89,766.00	16.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,580.47	0.00	-100.0%
Noncapitalized Equipment		4400	651,265.12	1,000,000.00	53.5%
TOTAL, BOOKS AND SUPPLIES			653,845.59	1,000,000.00	52.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,136,635.43	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,136,635.43	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	56,940.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	931,436.00	1,500,000.00	61.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,175,111.37	1,250,000.00	6.4%
Equipment Replacement		6500	240,895.15	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,404,382.52	2,750,000.00	14.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,443,086.03	4,020,539.00	-9.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	10,571.39	0.00	-100.0%
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			10,571.39	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,571.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	228,475.46	216,000.00	-5.5%
5) TOTAL, REVENUES			228,475.46	216,000.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,368.74	8,000.00	-22.8%
6) Capital Outlay		6000-6999	101,108.10	85,000.00	-15.9%
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			111,476.84	93,000.00	-16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,998.62	123,000.00	5.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			116,998.62	123,000.00	5.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,629,175.14	3,746,173.76	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,629,175.14	3,746,173.76	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,629,175.14	3,746,173.76	3.2%
2) Ending Balance, June 30 (E + F1e)			3,746,173.76	3,869,173.76	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,746,173.76	3,869,173.76	3.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,795,209.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(60,523.00)		
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	13,612.46		
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			3,748,298.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,125.11		
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			2,125.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,746,173.76		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	19,846.55	16,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(67,838.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	276,466.91	200,000.00	-27.7%
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			228,475.46	216,000.00	-5.5%
TOTAL, REVENUES			228,475.46	216,000.00	-5.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/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%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,368.74	8,000.00	-22.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,368.74	8,000.00	-22.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,108.10	85,000.00	-15.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,108.10	85,000.00	-15.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			111,476.84	93,000.00	-16.6%

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

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,460.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,169,707.00	3,075,056.00	-3.0%
5) TOTAL, REVENUES			3,187,167.00	3,075,056.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,908,369.00	3,494,211.00	20.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,908,369.00	3,494,211.00	20.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,798.00	(419,155.00)	-250.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,942.00	New
b) Transfers Out		7600-7629	0.00	3,942.00	New
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,798.00	(419,155.00)	-250.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,916,504.00	3,196,710.00	9.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,916,504.00	3,196,710.00	9.6%
d) Other Restatements		9795	1,408.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,917,912.00	3,196,710.00	9.6%
2) Ending Balance, June 30 (E + F1e)			3,196,710.00	2,777,555.00	-13.1%
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	3,196,710.00	2,777,555.00	-13.1%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,193,937.00		
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	2,773.00		
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			3,196,710.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,196,710.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	17,460.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,460.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,972,807.00	3,022,192.00	1.7%
Unsecured Roll		8612	97,085.00	0.00	-100.0%
Prior Years' Taxes		8613	41,925.00	51,837.00	23.6%
Supplemental Taxes		8614	49,487.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	8,403.00	1,027.00	-87.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,169,707.00	3,075,056.00	-3.0%
TOTAL, REVENUES			3,187,167.00	3,075,056.00	-3.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,456,166.00	931,292.00	-36.0%
Bond Interest and Other Service Charges		7434	1,452,203.00	2,562,919.00	76.5%
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)			2,908,369.00	3,494,211.00	20.1%
TOTAL, EXPENDITURES			2,908,369.00	3,494,211.00	20.1%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	3,942.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,942.00	New
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,942.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	3,942.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,321.49	4,321.49	4,321.49	4,200.00	4,200.00	4,321.49
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,321.49	4,321.49	4,321.49	4,200.00	4,200.00	4,321.49
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,321.49	4,321.49	4,321.49	4,200.00	4,200.00	4,321.49
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,208,840.00		1,208,840.00			1,208,840.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	1,208,840.00	0.00	1,208,840.00	0.00	0.00	1,208,840.00
Capital assets being depreciated:						
Land Improvements	10,714,373.61		10,714,373.61			10,714,373.61
Buildings	58,324,353.42		58,324,353.42			58,324,353.42
Equipment	7,398,777.44		7,398,777.44			7,398,777.44
Total capital assets being depreciated	76,437,504.47	0.00	76,437,504.47	0.00	0.00	76,437,504.47
Accumulated Depreciation for:						
Land Improvements	(5,714,371.08)		(5,714,371.08)	(502,992.00)		(6,217,363.08)
Buildings	(22,359,337.89)		(22,359,337.89)	(2,177,312.00)		(24,536,649.89)
Equipment	(5,782,298.42)		(5,782,298.42)	(60,397.00)		(5,842,695.42)
Total accumulated depreciation	(33,856,007.39)	0.00	(33,856,007.39)	(2,740,701.00)	0.00	(36,596,708.39)
Total capital assets being depreciated, net excluding lease assets	42,581,497.08	0.00	42,581,497.08	(2,740,701.00)	0.00	39,840,796.08
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	43,790,337.08	0.00	43,790,337.08	(2,740,701.00)	0.00	41,049,636.08
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			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
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)	60.00%
	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	\$34,481,185.64
	Appropriations Subject to Limit	\$34,481,185.64
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval.	11.25%

1/15/2021

2021-22 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME							TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	4035	4203	3310	3311	3315	
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	170,277.00	76,671.00	290,357.00	0.00	0.00		537,305.00
2. a. Current Year Award	1,171,299.00	184,973.00	142,623.00	1,097,739.00	7,610.00	41,503.00	2,645,747.00
b. Transferability (ESSA)							0.00
c. Other Adjustments				(7,610.00)			(7,610.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,171,299.00	184,973.00	142,623.00	1,090,129.00	7,610.00	41,503.00	2,638,137.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,341,576.00	261,644.00	432,980.00	1,090,129.00	7,610.00	41,503.00	3,175,442.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			140,896.00				140,896.00
6. Cash Received in Current Year	113,063.00	160,388.00		0.00		0.00	273,451.00
7. Contributed Matching Funds					7,610.00		7,610.00
8. Total Available (sum lines 5, 6, & 7)	113,063.00	160,388.00	140,896.00	0.00	7,610.00	0.00	421,957.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,256,757.00	199,746.00	31,026.00	1,090,129.00	7,610.00	41,503.00	2,626,771.00
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	1,256,757.00	199,746.00	31,026.00	1,090,129.00	7,610.00	41,503.00	2,626,771.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,143,694.00)	(39,358.00)	109,870.00	(1,090,129.00)	0.00	(41,503.00)	(2,204,814.00)
a. Unearned Revenue							0.00
b. Accounts Payable							0.00
c. Accounts Receivable							0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	84,819.00	61,898.00	401,954.00	0.00	0.00	0.00	548,671.00
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	113,063.00	160,388.00	140,896.00	0.00	0.00	0.00	414,347.00

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	28,762,234.94	301	0.00	303	28,762,234.94	305	653,133.28		307	28,109,101.66	309
2000 - Classified Salaries	11,905,349.90	311	0.00	313	11,905,349.90	315	738,794.09		317	11,166,555.81	319
3000 - Employee Benefits	17,018,638.43	321	244,461.11	323	16,774,177.32	325	432,856.36		327	16,341,320.96	329
4000 - Books, Supplies Equip Replace. (6500)	2,635,588.25	331	6,263.34	333	2,629,324.91	335	224,413.26		337	2,404,911.65	339
5000 - Services. . . & 7300 - Indirect Costs	6,273,064.47	341	27,565.00	343	6,245,499.47	345	1,191,142.03		347	5,054,357.44	349
TOTAL					66,316,586.54	365	TOTAL			63,076,247.52	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	23,426,283.01 375
2. Salaries of Instructional Aides Per EC 41011.		2100	3,465,920.70 380
3. STRS.		3101 & 3102	6,642,814.35 382
4. PERS.		3201 & 3202	427,310.94 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	569,120.45 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,467,134.64 385
7. Unemployment Insurance.		3501 & 3502	132,657.12 390
8. Workers' Compensation Insurance.		3601 & 3602	713,173.66 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			37,844,414.87 395
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).			180.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			37,844,234.87 397
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.			60.00%
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)	60.00%
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).	63,076,247.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

30 66563 0000000
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	44,203,984.00		44,203,984.00	12,048,524.00	1,190,000.00	55,062,508.00	1,835,000.00
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	14,718,190.00		14,718,190.00	0.00	1,684,401.00	13,033,789.00	546,970.00
Compensated Absences Payable	355,413.00		355,413.00	125,000.00	135,000.00	345,413.00	
Governmental activities long-term liabilities	59,277,587.00	0.00	59,277,587.00	12,173,524.00	3,009,401.00	68,441,710.00	2,381,970.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	67,818,079.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,206,613.21
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	177,830.56
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	450,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				627,830.56
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)				56,983,635.52

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,321.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,186.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	55,590,531.97	12,469.86
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)	55,590,531.97	12,469.86
B. Required effort (Line A.2 times 90%)	50,031,478.77	11,222.87
C. Current year expenditures (Line I.E and Line II.B)	56,983,635.52	13,186.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	33,579,581.92		33,579,581.92			34,481,185.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,449.59		4,449.59			4,321.49
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
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. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,321.49		4,321.49	4,200.00		4,200.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			4,321.49			4,200.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2021-22 Actual			2022-23 Budget		
1. Homeowners' Exemption (Object 8021)	74,192.65		74,192.65	74,193.00		74,193.00
2. Timber Yield Tax (Object 8022)	0.03		0.03	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,236,644.44		16,236,644.44	17,043,641.00		17,043,641.00
5. Unsecured Roll Taxes (Object 8042)	497,851.92		497,851.92	513,694.00		513,694.00
6. Prior Years' Taxes (Object 8043)	643,887.82		643,887.82	639,008.00		639,008.00
7. Supplemental Taxes (Object 8044)	518,239.05		518,239.05	474,661.00		474,661.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,652,938.00		3,652,938.00	3,717,651.00		3,717,651.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,277,972.89		1,277,972.89	1,058,405.00		1,058,405.00
12. Parcel Taxes (Object 8621)	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
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
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,901,726.80	0.00	22,901,726.80	23,521,253.00	0.00	23,521,253.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	22,901,726.80	0.00	22,901,726.80	23,521,253.00	0.00	23,521,253.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	1,699,165.00		1,699,165.00	1,872,750.00		1,872,750.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	1,699,165.00	0.00	1,699,165.00	1,872,750.00	0.00	1,872,750.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,331,047.48		27,331,047.48	31,511,996.00		31,511,996.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	187,644.00		187,644.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	27,518,691.48	0.00	27,518,691.48	31,511,996.00	0.00	31,511,996.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	74,040,789.22		74,040,789.22	71,657,916.00		71,657,916.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(181,587.41)		(181,587.41)	50,000.00		50,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2021-22 Actual			2022-23 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			33,579,581.92			34,481,185.64
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9712			0.9719
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			34,481,185.64			36,042,440.28
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,901,726.80			23,521,253.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			518,578.80			504,000.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			13,278,623.84			14,393,937.28
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			13,278,623.84			14,393,937.28
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(181,587.41)			26,474.16
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,720,139.39			23,547,727.16
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			13,460,211.25			14,367,463.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,720,139.39			
b. State Subventions (Line D8)			13,460,211.25			
c. Less: Excluded Appropriations (Line C23)			1,699,165.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			34,481,185.64			

* Please provide below an explanation for each entry in the adjustments column.

(562) 690-2388
Contact Phone Number

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) 2,850,340.60
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) 54,591,421.56

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) 5.22%

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)	2,927,615.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,570,822.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	46,906.40
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)	313,432.93
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)	4,858,776.83
9. Carry-Forward Adjustment (Part IV, Line F)	2,221,393.31
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,080,170.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	40,003,184.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,569,331.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,996,489.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,129,707.44
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)	95,273.20
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)	226,160.68
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)	5,691,029.39
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)	3,441.46
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)	463,052.55
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,742,927.40
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)	62,920,597.77

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19)

7.72%

D. Preliminary Proposed Indirect Cost Rate

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

11.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,858,776.83</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>105,954.54</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.36%) times Part III, Line B19); zero if negative	<u>2,221,393.31</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.36%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.36%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,221,393.31</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,221,393.31</u>

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		501,214.61	501,214.61
2. State Lottery Revenue	8560	809,223.20		374,819.91	1,184,043.11
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)		809,223.20	0.00	876,034.52	1,685,257.72
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	537,563.98			537,563.98
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	115,418.22			115,418.22
4. Books and Supplies	4000-4999	0.00		23,881.52	23,881.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	156,241.00			156,241.00
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			14,660.92	14,660.92
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)		809,223.20	0.00	38,542.44	847,765.64
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	837,492.08	837,492.08
D. COMMENTS:					
These items are printables					

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.

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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,875,353.61	859,070.98	4,486,167.09	3,260,021.70	6,015,506.62	0.00	1,188,038.71
B. Enter Allocation Factor(s) by Goal: (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)
Instructional Goals Description							
0001 Pre-Kindergarten	1.00	4.00					
1110 Regular Education, K-12	200.00	200.00	200.00	200.00	200.00	200.00	200.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
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		5.00		5.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	50.00	50.00	50.00	50.00	50.00	50.00	65.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	251.00	259.00	250.00	255.00	250.00	250.00	265.00

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

30 66563 0000000
Form PCR

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			
Instructional Goals							
0001	Pre-Kindergarten	518,793.41	20,739.04	539,532.45	50,710.61		590,243.06
1110	Regular Education, K-12	31,300,809.90	14,012,532.66	45,313,342.56	4,258,997.22		49,572,339.78
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	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00		0.00
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	623,653.00	80,506.37	704,159.37	66,183.88		770,343.25
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	10,455,985.71	3,570,380.64	14,026,366.35	1,318,336.98		15,344,703.33
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
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	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					12,983.34	12,983.34
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					20,845.00	20,845.00
----	Other Outgo					1,196,138.00	1,196,138.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	310,483.52		310,483.52
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	42,899,242.02	17,684,158.71	60,583,400.73	6,004,712.21	1,229,966.34	67,818,079.28

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

30 66563 0000000
Form PCR

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
Instructional Goals													
0001	Pre-Kindergarten	209,290.47	256,185.53	41,897.82	7,637.59	3,782.00	0.00	0.00			0.00	0.00	518,793.41
1110	Regular Education, K-12	31,300,809.90	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	31,300,809.90
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	132,379.33	1,833.00	330,291.93	0.00	159,148.74	0.00	0.00			0.00	0.00	623,653.00
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	8,360,704.95	718,688.05	0.00	0.00	1,345,100.56	31,492.15	0.00			0.00	0.00	10,455,985.71
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
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
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		40,003,184.65	976,706.58	372,189.75	7,637.59	1,508,031.30	31,492.15	0.00	0.00	0.00	0.00	0.00	42,899,242.02

* 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)

30 66563 0000000
Form PCR

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	20,739.04	0.00	0.00	20,739.04
1110	Regular Education, K–12	8,303,494.37	4,812,405.30	896,632.99	14,012,532.66
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	0.00	0.00	0.00	0.00
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	80,506.37	0.00	0.00	80,506.37
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,075,873.60	1,203,101.32	291,405.72	3,570,380.64
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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.	0.00	0.00	0.00	0.00
Other Funds					
--	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)		0.00		0.00
Total Allocated Support Costs		10,480,613.38	6,015,506.62	1,188,038.71	17,684,158.71

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,129,707.44
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	46,906.40
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,022,888.65
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,805,209.73
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,004,712.22
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	42,899,242.02
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,684,158.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	60,583,400.73
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	463,052.55
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,840,318.06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,303,370.61
D. Total Direct Charged and Allocated Costs (B3 + C5)		63,886,771.34
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.40%

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)	12,983.34				12,983.34
Enterprise (Objects 1000-5999, 6400-6910)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6600)			20,845.00		20,845.00
Other Outgo (Objects 1000-7999)				1,196,138.00	1,196,138.00
Total Other Costs	12,983.34	0.00	20,845.00	1,196,138.00	1,229,966.34

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
	UNDUPLICATED PUPIL COUNT								700
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	340,024.59	0.00	0.00	0.00	844,103.63	3,287,334.74		4,471,462.96
2000-2999	Classified Salaries	211,059.34	0.00	0.00	0.00	335,560.22	2,241,108.26		2,787,727.82
3000-3999	Employee Benefits	203,164.44	0.00	0.00	0.00	425,820.66	1,940,305.89		2,569,290.99
4000-4999	Books and Supplies	15,199.58	0.00	0.00	0.00	6,491.44	60,050.97		81,741.99
5000-5999	Services and Other Operating Expenditures	415,422.93	0.00	0.00	0.00	0.00	130,339.02		545,761.95
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	1,184,870.88	0.00	0.00	0.00	1,611,975.95	7,659,138.88	0.00	10,455,985.71
7310	Transfers of Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00		47,595.78
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	3,570,380.66							3,570,380.66
	Total Indirect Costs and PCR Allocations	3,616,242.51	0.00	0.00	0.00	1,733.93	0.00	0.00	3,617,976.44
	TOTAL COSTS	4,801,113.39	0.00	0.00	0.00	1,613,709.88	7,659,138.88	0.00	14,073,962.15
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	176,670.40	455,602.00		632,272.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	181,241.41	0.00		181,241.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	117,898.46	152,941.55		270,840.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,292.40		7,292.40
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	0.00	0.00	0.00	0.00	475,810.27	615,835.95	0.00	1,091,646.22
7310	Transfers of Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00		47,595.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00	0.00	47,595.78
	TOTAL BEFORE OBJECT 8980	45,861.85	0.00	0.00	0.00	477,544.20	615,835.95	0.00	1,139,242.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,139,242.00

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	340,024.59	0.00	0.00	0.00	667,433.23	2,831,732.74		3,839,190.56
2000-2999	Classified Salaries	211,059.34	0.00	0.00	0.00	154,318.81	2,241,108.26		2,606,486.41
3000-3999	Employee Benefits	203,164.44	0.00	0.00	0.00	307,922.20	1,787,364.34		2,298,450.98
4000-4999	Books and Supplies	15,199.58	0.00	0.00	0.00	6,491.44	60,050.97		81,741.99
5000-5999	Services and Other Operating Expenditures	415,422.93	0.00	0.00	0.00	0.00	123,046.62		538,469.55
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	1,184,870.88	0.00	0.00	0.00	1,136,165.68	7,043,302.93	0.00	9,364,339.49
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	3,570,380.66							3,570,380.66
	Total Indirect Costs and PCR Allocations	3,570,380.66	0.00	0.00	0.00	0.00	0.00	0.00	3,570,380.66
	TOTAL BEFORE OBJECT 8980	4,755,251.54	0.00	0.00	0.00	1,136,165.68	7,043,302.93	0.00	12,934,720.15
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								12,934,720.15
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	18,259.44	0.00	0.00	0.00	0.00	0.00		18,259.44
2000-2999	Classified Salaries	26,380.97	0.00	0.00	0.00	0.00	253,489.48		279,870.45
3000-3999	Employee Benefits	6,758.41	0.00	0.00	0.00	0.00	84,195.35		90,953.76
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	51,398.82	0.00	0.00	0.00	0.00	337,684.83	0.00	389,083.65
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	51,398.82	0.00	0.00	0.00	0.00	337,684.83	0.00	389,083.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
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)								5,366,983.80
	TOTAL COSTS								5,756,067.45

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

SELPA: (??)

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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: (??)

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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
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)	0.00 (b)	

If (b) is greater than (a).

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

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

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).

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

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: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2021-22	Actual Expenditures Comparison Year 2020-21	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
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	14,073,962.15		
b. Less: Expenditures paid from federal sources	1,139,242.00		
c. Expenditures paid from state and local sources	12,934,720.15	10,323,277.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,323,277.00	
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	12,934,720.15	10,323,277.00	2,611,443.15

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.

	Actual FY 2021-22	Comparison Year 2020-21	Difference
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	14,073,962.15		
b. Less: Expenditures paid from federal sources	1,139,242.00		
c. Expenditures paid from state and local sources	12,934,720.15	10,323,277.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,323,277.00	
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	12,934,720.15	10,323,277.00	
d. Special education unduplicated pupil count	700	688	
e. Per capita state and local expenditures (A2c/A2d)	18,478.17	15,004.76	3,473.41

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2021-22	Comparison Year 2020-21	Difference
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	5,756,067.45	5,132,605.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,132,605.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,756,067.45	5,132,605.00	623,462.45

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.

	Actual FY 2021-22	Comparison Year 2020-21	Difference
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	5,756,067.45	5,132,605.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		5,132,605.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,756,067.45	5,132,605.00	
b. Special education unduplicated pupil count	700	688	
c. Per capita local expenditures (B2a/B2b)	8,222.95	7,460.18	762.77

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.

Christeen Betz
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CBO
Title

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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
	UNDUPLICATED PUPIL COUNT								693
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	360,225.00	0.00	0.00	0.00	861,515.00	3,389,579.00		4,611,319.00
2000-2999	Classified Salaries	199,024.00	0.00	0.00	0.00	301,005.00	2,212,512.00		2,712,541.00
3000-3999	Employee Benefits	241,921.00	0.00	0.00	0.00	457,530.00	2,199,674.00		2,899,125.00
4000-4999	Books and Supplies	20,000.00	0.00	0.00	0.00	10,491.00	45,000.00		75,491.00
5000-5999	Services and Other Operating Expenditures	387,000.00	0.00	0.00	0.00	0.00	82,955.00		469,955.00
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	1,208,170.00	0.00	0.00	0.00	1,630,541.00	7,929,720.00	0.00	10,768,431.00
7310	Transfers of Indirect Costs	655.00	0.00	0.00	0.00	3,570.00	0.00		4,225.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	655.00	0.00	0.00	0.00	3,570.00	0.00	0.00	4,225.00
	TOTAL COSTS	1,208,825.00	0.00	0.00	0.00	1,634,111.00	7,929,720.00	0.00	10,772,656.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	360,225.00	0.00	0.00	0.00	680,068.00	2,909,489.00		3,949,782.00
2000-2999	Classified Salaries	199,024.00	0.00	0.00	0.00	26,847.00	1,770,881.00		1,996,752.00
3000-3999	Employee Benefits	241,921.00	0.00	0.00	0.00	326,358.00	1,875,375.00		2,443,654.00
4000-4999	Books and Supplies	20,000.00	0.00	0.00	0.00	6,500.00	45,000.00		71,500.00
5000-5999	Services and Other Operating Expenditures	387,000.00	0.00	0.00	0.00	0.00	76,000.00		463,000.00
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	1,208,170.00	0.00	0.00	0.00	1,039,773.00	6,676,745.00	0.00	8,924,688.00
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	1,208,170.00	0.00	0.00	0.00	1,039,773.00	6,676,745.00	0.00	8,924,688.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								118,439.00
	TOTAL COSTS								9,043,127.00

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
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	18,536.00	0.00	0.00	0.00	0.00	0.00		18,536.00
2000-2999	Classified Salaries	25,000.00	0.00	0.00	0.00	0.00	51,703.00		76,703.00
3000-3999	Employee Benefits	13,084.00	0.00	0.00	0.00	0.00	18,677.00		31,761.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	56,620.00	0.00	0.00	0.00	0.00	70,380.00	0.00	127,000.00
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	56,620.00	0.00	0.00	0.00	0.00	70,380.00	0.00	127,000.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								118,439.00
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)								5,284,971.00
	TOTAL COSTS								5,530,410.00

* 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
	UNDUPLICATED PUPIL COUNT								688
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	340,024.59	0.00	0.00	0.00	844,103.63	3,287,334.74		4,471,462.96
2000-2999	Classified Salaries	211,059.34	0.00	0.00	0.00	335,560.22	2,241,108.26		2,787,727.82
3000-3999	Employee Benefits	203,164.44	0.00	0.00	0.00	425,820.66	1,940,305.89		2,569,290.99
4000-4999	Books and Supplies	15,199.58	0.00	0.00	0.00	6,491.44	60,050.97		81,741.99
5000-5999	Services and Other Operating Expenditures	415,422.93	0.00	0.00	0.00	0.00	130,339.02		545,761.95
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	1,184,870.88	0.00	0.00	0.00	1,611,975.95	7,659,138.88	0.00	10,455,985.71
7310	Transfers of Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00		47,595.78
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)	3,570,380.66							3,570,380.66
	Total Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00	0.00	47,595.78
	TOTAL COSTS	1,230,732.73	0.00	0.00	0.00	1,613,709.88	7,659,138.88	0.00	10,503,581.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	176,670.40	455,602.00		632,272.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	181,241.41	0.00		181,241.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	117,898.46	152,941.55		270,840.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,292.40		7,292.40
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	0.00	0.00	0.00	0.00	475,810.27	615,835.95	0.00	1,091,646.22
7310	Transfers of Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00		47,595.78
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	45,861.85	0.00	0.00	0.00	1,733.93	0.00	0.00	47,595.78
	TOTAL BEFORE OBJECT 8980	45,861.85	0.00	0.00	0.00	477,544.20	615,835.95	0.00	1,139,242.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								1,139,242.00

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries		340,024.59	0.00	0.00	0.00	667,433.23	2,831,732.74		3,839,190.56
2000-2999	Classified Salaries		211,059.34	0.00	0.00	0.00	154,318.81	2,241,108.26		2,606,486.41
3000-3999	Employee Benefits		203,164.44	0.00	0.00	0.00	307,922.20	1,787,364.34		2,298,450.98
4000-4999	Books and Supplies		15,199.58	0.00	0.00	0.00	6,491.44	60,050.97		81,741.99
5000-5999	Services and Other Operating Expenditures		415,422.93	0.00	0.00	0.00	0.00	123,046.62		538,469.55
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		1,184,870.88	0.00	0.00	0.00	1,136,165.68	7,043,302.93	0.00	9,364,339.49
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)		3,570,380.66							3,570,380.66
	Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980		1,184,870.88	0.00	0.00	0.00	1,136,165.68	7,043,302.93	0.00	9,364,339.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									9,364,339.49
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries		18,259.44	0.00	0.00	0.00	0.00	0.00		18,259.44
2000-2999	Classified Salaries		26,380.97	0.00	0.00	0.00	0.00	253,489.48		279,870.45
3000-3999	Employee Benefits		6,758.41	0.00	0.00	0.00	0.00	84,195.35		90,953.76
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00		0.00
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		51,398.82	0.00	0.00	0.00	0.00	337,684.83	0.00	389,083.65
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		51,398.82	0.00	0.00	0.00	0.00	337,684.83	0.00	389,083.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									5,366,983.80
	TOTAL COSTS									5,756,067.45

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

SELPA: (??)

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: (??)

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].

	State and Local	Local Only
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)	

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: (??)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2022-23	Actual Expenditures Comparison Year 2021-22	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
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	10,772,656.00		
b. Less: Expenditures paid from federal sources	1,729,529.00		
c. Expenditures paid from state and local sources	9,043,127.00	12,361,511.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,361,511.00	
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	9,043,127.00	12,361,511.00	(3,318,384.00)

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.

	Budgeted Amounts FY 2022-23	Comparison Year 2021-22	Difference
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	10,772,656.00		
b. Less: Expenditures paid from federal sources	1,729,529.00		
c. Expenditures paid from state and local sources	9,043,127.00	12,631,511.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,631,511.00	
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	9,043,127.00	12,631,511.00	
d. Special education unduplicated pupil count	693	688	
e. Per capita state and local expenditures (A2c/A2d)	13,049.25	18,359.75	(5,310.50)

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2022-23	Comparison Year 2021-22	Difference
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	5,530,410.00	5,366,083.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,366,083.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,530,410.00	5,366,083.00	164,327.00

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.

	Budget FY 2022-23	Comparison Year 2021-22	Difference
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	5,530,410.00	5,366,983.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,366,983.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,530,410.00	5,366,983.00	
b. Special education unduplicated pupil count	693	688	
c. Per capita local expenditures (B2a/B2b)	7,980.39	7,800.85	179.54

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.

Christeen Betz
Contact Name

(562) 690-2388
Telephone Number

CBO
Title

cbetz@lahabraschools.org
Email Address

La Habra City School District

To: Board of Trustees
From: Arlene Magaña, Director of Fiscal Services
Date: September 8, 2022
CC: Superintendent
Re: Authorization of New Bank Account - Imperial Middle School ASB

Background:

To facilitate Associated Student Body transactions, Imperial Middle School will maintain a bank account at Banc of California. This bank account will serve varying functions including depositing checks and issuing checks. The checks for these transactions may be signed by one of the following: School Principal or Assistant Superintendent of Business Services.

Rationale:

To facilitate Associated Student Body transactions, Erik Bagger and Christeen Betz should be added to the signature cards at Banc of California.

Recommended Action:

Trustees are requested to approve the opening of the new ASB bank account and addition of Erik Bagger, Imperial Middle School Principal and Christeen Betz, Assistant Superintendent of Business Services as authorized signers.

Financial Implications, if any:

None.