

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, December 14, 2022 – 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

- *Public Hearing – New Pacific School Yuba City Petition*

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools’ website at www.sutter.k12.ca.us.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

3:00 p.m. 1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:
June McJunkin, President
Victoria Lachance, Vice President
Jim Richmond, Member
Harjit Singh – Member
Trustee Area 1 - Vacant

4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve the following Minutes of the Sutter County Board of Education [**Action Item**]

5.1 The minutes of the November 9, 2022, regular meeting of the Sutter County Board of Education are presented for approval.

5.2 The minutes of the November 15, 2022, study session of the Sutter County Board of Education are presented for approval.

6.0 Items from the Superintendent/Board

7.0 Administer Oaths of Office

Superintendent Reusser will administer Oaths of Office to:

- Harjit Singh
- Kash Gill
- Gurv Pamma

8.0 Reorganization of the Sutter County Board of Education

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.

8.1 Election of Board President **[Action Item]**

8.2 Election of Board Vice President **[Action Item]**

8.3 Set Meeting Dates, Times and Location and Adopt 2023 Calendar **[Action Item]**

9.0 Curriculum, Instruction and Accountability Department
Presentation
Brian Gault and Kristi Johnson

10.0 Public Hearing – New Pacific School Yuba City Appeal of the
Yuba City Unified School District’s Denial of the Charter Petition
Joe Hendrix

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City’s charter petition. The petition was received on appeal of the Yuba City Unified School District’s denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.

11.0 Adopt or Deny the New Pacific School Yuba City Petition
Joe Hendrix **[Action Item]**

The Sutter County Board of Education has two options for action with regard to the New Pacific School Yuba City Charter:

1. Approve the Petition – Resolution No. 22-23-IV – Resolution to Approve the Petition to Establish the New Pacific School – Yuba City Charter School
 2. Deny the Petition – Resolution No. 22-23-V – Resolution to Deny the Petition to Establish the New Pacific School – Yuba City Charter School and Written Findings in Support Thereof
- 12.0 Approve the Sutter County Superintendent of Schools’ First Interim Report – Nic Hoogeveen **[Action Item]**
- The First Interim Report covers the period of July 1, 2022 – October 31, 2022.
- 13.0 Business Services Report
- 13.1 Facilities Update – Ron Sherrod
- 14.0 First Reading of BP/SP 2100 Policy and Regulation Drafting Authority and Precedence
Superintendent Tom Reusser
- The first reading of BP/SP 2100 – Policy and Regulation Drafting Authority and Precedence is being presented to the Board for a first reading.
- 15.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent’s Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent’s Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

Agenda Item No. 5.0

BOARD AGENDA ITEM: Approve Minutes of the November 9, 2022, Regular Board Meeting and November 15, 2022, Board Study Session

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The Minutes of the November 9, 2022, Regular Board Meeting and November 15, 2022, Board Study Session are presented for approval.

**Unapproved
BOARD OF EDUCATION
Regular Meeting
November 9, 2022**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President June McJunkin, 5:30 p.m., November 9, 2022, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by President McJunkin.

3.0 Roll call of Members

June McJunkin, President – Present
Victoria Lachance, Vice President – Absent
Jim Richmond, Member – Present
Harjit Singh, Member – Present
Trustee Area 1 - Vacant

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Nic Hoogeveen, Ron Sherrod, Joe Hendrix, Brian Gault, Virginia Burns, James Peters and Maggie Nicoletti.

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Approve Minutes of the October 12, 2022, Regular Meeting

A motion was made to approve the minutes of the October 12, 2022, Regular Meeting of the Sutter County Board of Education.

Motion Singh *Seconded:* Richmond

Action: Motion Carried

Ayes: 3 (Singh, Richmond and McJunkin)

Noes: 0

Absent: 1 (Lachance) *Abstain:* 0

6.0 Set Date, Time and Place for Annual Organizational Meeting

A motion was made to set December 14, 2022, 5:30 p.m., Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993, as the date, time and place for the Annual Organizational Meeting.

Motion: Richmond *Seconded:* Singh

Action: Motion Carried

Ayes: 3 (McJunkin, Singh, and Richmond)

Noes: 0
Absent: 1 (Lachance) Abstain: 0

7.0 Student Support and Outreach Department Presentation

Virginia Burns, Director of Student Support and Outreach (SSO), gave a PowerPoint presentation which included an overview of the programs within the department. The Budget for SSO was also reviewed in the PowerPoint. Virginia read letters from Dave Tarr, Superintendent/Principal of Pleasant Grove Joint Union School District and Maggie Irby, Superintendent/Principal of Marcum-Illinois Union School District, thanking the SSO Department for their support to staff and students during some recent difficult events that occurred with families at their schools.

Tom stated that Virginia was awarded the Partner in Mission Award at the Salvation Army Red Kettle Event for the work she has done in our community. James Peters was also recognized for the sanitation process and being a receiving station for supplies needed during COVID; Brian Gault was also recognized for the continued support to students during COVID.

8.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (July 1 2022 – September 30, 2022)

Brian reported there were no complaints filed during the period July 1, 2022 through September 30, 2022. YCUSD did have two complaints filed and both were successfully resolved.

9.0 Report on Williams Compliance Visitations

Pursuant to Education Code §1240, Williams Legislation requires the county superintendent visit schools identified in our county and report to the Board the results of the visit. This report primarily concerns the visit to Gray Avenue, Park Avenue, Yuba City High School (YCUSD), East Nicolaus High School (ENJUHS), and CAVA at Sutter (Authorized by Meridian Elementary School District).

Brian reported there were no findings during the visits in the areas of instructional materials, facilities, school accountability report card and teacher assignment/misassignment.

The schools visited this year have changed from previous years. We may look at different schools next year and they will be visited for three consecutive years.

10.0 Business Services Report

10.1 Monthly Financial Report – October 2022 (9/16/22 – 10/15/22)

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of October 2022 with the Board Members and pointed out significant changes in the report from the previous month's report.

10.2 Donations

Ron reviewed the donation received from Christina Keach (Pampered Chef) in the amount of \$171.32 to be used for Class Activity, Room 7, Riverbend ASD Class.

10.3 Investment Report – August 2022

Ron reviewed the Investment Report as of August 31, 2022 (Treasurer's Office is a little behind). Yield has increased slightly to 1.4%

10.4 Facilities Update

James presented a Quarterly Facilities Update to the Board:

- Site cameras are up and running and are very effective.
- HVAC project will begin in April 2023.
- The RFQ process is well underway, with interviews scheduled for November 17, 2022, and an RFP process following. James asked if the Board was interested in participating in that process. This will be on the agenda to appoint a Board Member or person of their choice to participate.
- The Cosmetology building passed with no problems and we were awarded the license to start classes.
- Ron spoke about adding HVAC to Shady Creek and stated we need to make sure that the infrastructure can handle this. Adding HVAC will cause an additional cost in the form of electricity at Shady Creek. James and Ron will look at what it would cost/entail to install solar at Shady Creek.

11.0 Revisions to Board Policies – Second Reading

- AR 3270 – Sale and Disposal of Books, Equipment and Supplies
- BP 3280 – Sale or Lease of County-Owned Real Property
- BP 3290 – Gifts, Grants and Bequests
- AR 3311 – Bids
- BP 3311 – Bids
- AR 3260 Fees and Charges
- BP 3260 – Fees and Charges

Ron stated that the suggested revisions from the first reading were made to the policies and administrative regulations.

Motion made to approve the revisions to the above listed policies and administrative regulations.

Motion: Richmond

Seconded: Singh

Action: Motion Carried

Ayes: 3 (Singh, Richmond and McJunkin)

Noes: 0

Absent: 1 (Lachance)

Abstain: 0

12.0 Items from the Superintendent/Board

Superintendent Reusser shared the following:

The Salvation Army Red Kettle Event was held at the Hard Rock and it was a formal affair. Several employees of SCSOS received awards as mentioned in agenda item 7.

Yuba County Airport will be hosting a Food Truck Court.

13.0 Adjournment

A motion was made to adjourn the meeting at 6:25 p.m.

Motion: Singh

Seconded: Richmond

Action: Motion Carried

Ayes: 3 (Singh, Richmond and McJunkin)

Noes: 0

Absent: 1 (Lachance)

Abstain: 0

Unapproved Minutes
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Study Session
November 15, 2022

1.0 Call to Order

A Study Session of the Sutter County Board of Education was called to order by President McJunkin, 12:00 p.m., November 15, 2022, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Victoria Lachance

3.0 Roll call of Members

June McJunkin, President – Present
Victoria Lachance, Vice President – Present
Jim Richmond, Member – Present
Harjit Singh, Member – Present
Trustee Area 1 - Vacant

Superintendent Tom Reusser, Ex-officio Secretary

Staff Members Present: Joe Hendrix, Ron Sherrod, Brian Gault, Kathy Mercier, Elizabeth Bhatti and Jessica Burrone

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Conduct Study Session – Review the Petition received from New Pacific School – Yuba City

Staff provided reports of the various areas of the Charter proposal with a recommendation to accept.

6.0 Adjournment

A motion was made to adjourn the meeting at time 3:04 p.m.

<i>Motion:</i>	Lachance	<i>Seconded:</i> Singh
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (Richmond, Singh, Lachance and McJunkin)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 0

Agenda Item No. 7.0

BOARD AGENDA ITEM: Administer Oaths of Office

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Administer Oath of Office to Harjit Singh, Kash Gill and Gurv Pamma.

Agenda Item No. 8.0

BOARD AGENDA ITEM: Reorganization of the Sutter County Board of Education

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Maggie Nicoletti

 Reports/Presentation

SUBMITTED BY:

 Information

Maggie Nicoletti

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.

Sutter County Board of Education Calendar 2023

Below is the 2023 calendar for the Sutter County Board of Education meetings (2nd Wednesday of the month with the exception of June). Also listed are the due dates for agenda items and all supporting materials. **Items received after the due date will be placed on the following month's agenda.**

Location: Sutter County Superintendent of Schools Office
970 Klamath Lane • Yuba City, CA 95993
North/South Board Room

Board President: June McJunkin
Board Vice President: Victoria Lachance

Month	Meeting Date	Time	Agenda Items Due
January	Wednesday, January 11, 2023	5:30 p.m.	Tuesday, January 3, 2023
February	Wednesday, February 8, 2023	5:30 p.m.	Monday, January 30, 2023
March	Wednesday, March 8, 2023	5:30 p.m.	Monday, February 27, 2023
April	Wednesday, April 12, 2023	5:30 p.m.	Monday, April 3, 2023
May	Wednesday, May 10, 2023	5:30 p.m.	Monday, May 1, 2023
June	Wednesday, June 14, 2023 (Public Hearing – LCAP & Budget)	5:30 p.m.	Monday, June 5, 2023
	Wednesday, June 21, 2023 (Adoption – LCAP & Budget)	5:30 p.m.	Monday, June 12, 2023
July	Wednesday, July 12, 2023	5:30 p.m.	Monday, July 3, 2023
August	Wednesday, August 9, 2023	5:30 p.m.	Monday, July 31, 2023
September	Wednesday, September 13, 2023	5:30 p.m.	Friday, September 1, 2023
October	Wednesday, October 11, 2023	5:30 p.m.	Monday, October 2, 2023
November	Wednesday, November 8, 2023	5:30 p.m.	Monday, October 30, 2023
December	Wednesday, December 13, 2023	5:30 p.m.	Monday, December 4, 2023

Agenda Item No. 9.0

BOARD AGENDA ITEM: Curriculum, Instruction and Accountability Department
Presentation

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR: PREPARED BY:
CIA Department

☐ Action

☐ Reports/Presentation

☒ Information

☐ Public Hearing

☐ Other (specify)

SUBMITTED BY:
CIA Department

PRESENTING TO BOARD:

Brian Gault & Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Kristi Johnson, Curriculum, Instruction and Accountability Senior Director, will present a department overview to the Board.

Agenda Item No. 10.0

BOARD AGENDA ITEM: Public Hearing – New Pacific School Yuba City Petition

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Joe Hendrix

 Reports/Presentation

SUBMITTED BY:

 Information

Joe Hendrix

✓ Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.



970 Klamath Lane
Yuba City, CA 95993
Phone (530) 822-2900
Fax (530) 671-3422

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Public Hearing will be held as follows:

PUBLIC HEARING: *New Pacific School-Yuba City Petition*

Date: Wednesday, December 14, 2022

Time: 5:30 p.m. – The Public Hearing will be part of the regular Board Meeting

Place: Sutter County Superintendent of Schools Office
N/S Board Room
970 Klamath Lane
Yuba City, CA 95993

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.

We encourage parents, teachers, staff, community members and bargaining units to participate in the Public Hearing

Posted on December 6, 2022

**SUTTER COUNTY BOARD OF EDUCATION
STAFF REPORT AND PROPOSED FINDINGS OF FACT
REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION**

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).)
Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services</p> <p><i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards</p> <p><i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students.</p> <p>New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD.</p> <p>New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement</p> <p><i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287</p> <p>Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement</p> <p><i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

Agenda Item No. 11.0

BOARD AGENDA ITEM: Adopt or Deny the New Pacific School Yuba City Petition

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Joe Hendrix

 Reports/Presentation

SUBMITTED BY:

 Information

Joe Hendrix

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

The Sutter County Board of Education has two options for action with regard to the New Pacific School Yuba City Petition:

1. Approve the Petition – Resolution No. 22-23-IV – Resolution to Approve the Petition to Establish the New Pacific School – Yuba City Charter School
2. Deny the petition - Resolution No. 22-23-V – Resolution to Deny the Petition to Establish the New Pacific School – Yuba City Charter School and Written Findings in Support Thereof

**RESOLUTION OF THE SUTTER COUNTY
BOARD OF EDUCATION**

RESOLUTION NO. 22-23-IV

**RESOLUTION TO APPROVE THE PETITION TO ESTABLISH THE
NEW PACIFIC SCHOOL – YUBA CITY CHARTER SCHOOL**

WHEREAS, the approval of charter schools is governed by the Charter Schools Act of 1992, as subsequently amended, codified in Education Code sections 47600 *et seq.*, and the implementing regulations of Title 5 of the California Code of Regulations (5 C.C.R. §§11960 *et seq.*); and

WHEREAS, Education Code section 47605(b) charges school district governing boards with the responsibility of reviewing charter petitions to determine whether they meet the legal requirements for a successful charter petition; and

WHEREAS, Education Code Section 47605(j)(1) provides that if the governing board of a school district denies a petition, the petitioner may elect to submit the petition for the establishment of a charter school to the county board of education; and

WHEREAS, a successful charter petition must contain reasonably comprehensive descriptions of the criteria set forth in Education Code section 47605(b)(5)(A)-(Q), as well as the affirmations and other requirements set forth in Education Code section 47605; and

WHEREAS, the county board of education shall not deny a petition unless it makes written factual findings specific to the particular petition, setting forth specific facts to support any of the following findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school;
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition;
3. The petition does not contain the number of signatures required by subdivision (a) of Education Code section 47605;
4. The petition does not contain an affirmation of each of the required conditions described in subdivision (e) of section 47605;
5. The petition does not contain reasonably comprehensive descriptions of all required elements set forth in subdivision (b)(5) of section 47605;
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act;

7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate;
8. The school district is not positioned to absorb the fiscal impact of the proposed charter school; and

WHEREAS, on September 21, 2022, the Sutter County Board of Education (“Board”) received a petition to establish the New Pacific School- Yuba City charter school ("Petition") ; and

WHEREAS, the Board, consistent with Education Code section 47605(b), is obligated to take action to grant or deny the Petition within 90 days of submission; and

WHEREAS, a public hearing on the Petition was accordingly held on October 12, 2022, at which time the Board considered the level of support for the Petition by teachers employed by the District, other employees of the District, and parents/guardians; and

WHEREAS, the County staff has conducted an extensive review and analysis of the Petition, as well as the legal grounds articulated in the Education Code for purposes of determining whether the Petition meets the minimum standards for approval; and

WHEREAS, the Board published the County Office of Education’s *Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition*, including staff’s recommendations regarding the Petition on November 28, 2022, ("Staff Report"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Board has accordingly convened at a public hearing on December 14, 2022, to consider the admissions preferences described in the Petition and to decide whether to grant or deny the Petition; and

NOW, THEREFORE BE IT RESOLVED, that the Sutter County Board of Education does resolve, determine, and order the following:

1. The foregoing recitals are hereby adopted as true and correct.
2. The Board has considered the Petition, including the findings of fact and noted deficiencies, as detailed in the Staff Report posted on November 28, 2022, and attached as Exhibit A.
3. The Board has considered, and approves of, the admissions preferences described in the Petition.

4. The Board hereby adopts the attached staff findings in Exhibit A as its own, and approves the Petition to establish the New Pacific School – Yuba City for an initial five-year term, beginning on July 1, 2023, and ending on June 30, 2028, *contingent upon the following*:
 - The execution of a Memorandum of Understanding addressing the items noted in section 9 (a)-(e) of the Staff Report (Exhibit A);
 - The provision by Petitioner(s) of documentation verifying the purchase or lease of Charter School facilities, including the address of said facilities; and
 - That the Petitioner(s) make changes throughout the Petition as needed to reflect the County Board as authorizer
5. The Superintendent or his designee is authorized and directed to take such action as may be reasonably necessary to effectuate the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 14th day of December 2022, at a regular meeting by the following vote:

Ayes:
Noes:
Abstentions:
Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

EXHIBIT A

**SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND
PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL –
YUBA CITY PETITION**

ATTACHED

Exhibit A

SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).)
Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services <i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards <i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students. New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD. New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement <i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287 Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement <i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

**RESOLUTION OF THE SUTTER COUNTY
BOARD OF EDUCATION**

RESOLUTION NO. 22-23-V

**RESOLUTION TO DENY THE PETITION TO ESTABLISH THE
NEW PACIFIC SCHOOL - YUBA CITY CHARTER SCHOOL
AND WRITTEN FINDINGS IN SUPPORT THEREOF**

WHEREAS, the approval of charter schools is governed by the Charter Schools Act of 1992, as subsequently amended, codified in Education Code sections 47600 *et seq.*, and the implementing regulations of Title 5 of the California Code of Regulations (5 C.C.R. §§11960 *et seq.*); and

WHEREAS, Education Code section 47605(b) charges school district governing boards with the responsibility of reviewing charter petitions to determine whether they meet the legal requirements for a successful charter petition; and

WHEREAS, Education Code Section 47605(j)(1) provides that if the governing board of a school district denies a petition, the petitioner may elect to submit the petition for the establishment of a charter school to the county board of education; and

WHEREAS, a successful charter petition must contain reasonably comprehensive descriptions of the criteria set forth in Education Code section 47605(b)(5)(A)-(Q), as well as the affirmations and other requirements set forth in Education Code section 47605; and

WHEREAS, the county board of education shall not deny a petition unless it makes written factual findings specific to the particular petition, setting forth specific facts to support any of the following findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school;
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition;
3. The petition does not contain the number of signatures required by subdivision (a) of Education Code section 47605;
4. The petition does not contain an affirmation of each of the required conditions described in subdivision (e) of section 57605;
5. The petition does not contain reasonably comprehensive descriptions of all required

elements set forth in subdivision (b)(5) of section 47605;

6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for purposes of the Educational Employment Relations Act;
7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate;
8. The school district is not positioned to absorb the fiscal impact of the proposed charter school; and

WHEREAS, on September 21, 2022, the Sutter County Board of Education ("Board") received a charter petition to establish the New Pacific School - Yuba City ("Petition") ; and

WHEREAS, the Board, consistent with Education Code section 47605(b), is obligated to take action to grant or deny the Petition within 90 days of submission; and

WHEREAS, a public hearing on the Petition was accordingly held on October 12, 2022, at which time the Board considered the level of support for the Petition by teachers employed by the District, other employees of the District, and parents/guardians; and

WHEREAS, the County staff has conducted an extensive review and analysis of the Petition, as well as the legal grounds articulated in the Education Code for purposes of determining whether the Petition meets the minimum standards for approval; and

WHEREAS, the Board published the County Office of Education's *Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition*, including staff's recommendations regarding the Petition on November 28, 2022, ("Staff Report"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, the Board has accordingly convened at a public hearing on December 14, 2022 to consider the admissions preferences described in the Petition and to decide whether to grant or deny the Petition; and

NOW, THEREFORE BE IT RESOLVED, that the Sutter County Board of Education does resolve, determine, and order the following:

1. The foregoing recitals are hereby adopted as true and correct.
2. The Board has considered the Petition, including the findings of fact, as detailed in the Staff Report posted on November 28, 2022, and attached as

Exhibit A.

3. The Board hereby denies the Petition to establish the New Pacific School - Yuba City pursuant to Education Code section 47605 for the following reason(s):

4. The Superintendent or his designee is authorized and directed to take such action as may be reasonably necessary to effectuate the purpose and intent of this Resolution.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 14th day of December 2022, at a regular meeting by the following vote:

Ayes:

Noes:

Abstentions:

Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

EXHIBIT A

**SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND
PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL –
YUBA CITY PETITION**

ATTACHED

Exhibit A

SUTTER COUNTY BOARD OF EDUCATION STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING NEW PACIFIC SCHOOL – YUBA CITY PETITION

I. Introduction

On September 21, 2022, New Pacific School—Yuba City (the “Charter,” or “Charter School”) timely submitted a charter school petition (“Petition”) to the Sutter County Board of Education (the “County Board”), pursuant to Education Code section 47605(k)(1)(A), following denial by the Yuba City Unified School District of said Petition on or about August 23, 2022. The Charter School would be located within the boundaries of Yuba City Unified School District and would initially serve 100 students in grades TK-5. The Petition seeks an initial charter term that would begin on July 1, 2023 and end on June 30, 2028.

On October 12, 2022, the County Board held a public hearing to consider the level of public support for the Petition. On November 1, 2022 county staff conducted a capacity interview with Petitioners. On December 14, 2022, the County Board will hold a public hearing to take action to approve or deny the Petition, and to consider the admissions preferences in the Petition.

II. Summary of Charter School’s Proposed Mission and Program

The Mission, Vision, and Goals articulated through the charter petition include a commitment to being leaders in whole child education, inquiry driven learning, and family partnerships. This commitment is supported by:

- A small school environment with individualized educational programs, responsive school resources, and well supported school personnel.
- A student-centered approach designed to ensure students are challenged, engaged, supported, and safe.

Programmatically, the petition describes multi-grade classrooms organized and facilitated by “Learning Growth Plans,” Project Based Learning, and embedded Social Emotional Learning.

The stated goal is to produce graduates who will be lifelong, purpose-driven learners who author their own futures and thrive in a rapidly changing world.

III. Criteria for Reviewing a Charter Petition

A county authorizer reviewing a petition that is appealed from a school district denial must approve or deny petitions in the same manner as a petition to a district. (Ed. Code, § 47605(k)(1)(A).) Education Code section 47605 subd. (c) states that “[t]he

governing board of the school district shall grant a charter for the operation of a school under this part if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate.” The authorizer also must consider “the academic needs of the pupils the school proposes to serve.”

A school district board or county authorizer shall not deny such a petition for the establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

1. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required by subdivision (a) [of section 47605].
4. The petition does not contain an affirmation of each of the conditions described in subdivision (e) [of section 47605].
5. The petition does not contain reasonably comprehensive descriptions of all of the 15 elements set forth in [section 47605, subdivision (b)(5)].
6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))
7. AB 1505 also introduced two new bases for denial: “community interests” under Education Code Section 47605 (c)(7) and “fiscal impact” under Education Code section 47605 (c)(8). While the proposed school’s potential fiscal impact is a part of the consideration under section 47605 (c)(7), there is a separate basis to deny under (c)(8) if the school district meets the statutory criteria showing inability to absorb the fiscal impact of the proposed charter school. In order to deny based on section 47605 (c)(7), the district must make the following findings:

The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. This finding must include analysis and consideration of the fiscal impact of the proposed charter school. The district must also describe the specific facts and circumstances that analyze and consider the following factors:

- The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.
 - Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils proposed to be served within reasonable proximity to where the charter school intends to locate.
8. To deny a petition based on fiscal impact under section 47605 (c)(8), the school district must demonstrate it is not positioned to absorb the fiscal impact of the proposed charter school. Charter schools proposed in a school district satisfying one of these conditions shall be subject to a rebuttable presumption of denial. A school district meets the statutory criteria if:
- it has a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the county office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
 - it has a negative interim certification pursuant to Section 42131; or
 - it is under state receivership.

PROPOSED FINDINGS OF FACT¹

County staff conducted a thorough analysis of the Petition and its supporting documents, and provide the County Board with the following proposed findings of fact and recommendation regarding the Petition.

1. Does the Charter present an unsound educational program?

No. Staff have concluded that the Charter does not present an unsound educational program for the students it proposes to educate.

In Summary:

- The small school environment, *Leader in Me*, and project based learning described in the Petition are research-based and provide valid bases for the Charter School's proposed educational program. (Petition, pgs. 27, 35-36)
- A low student to staff ratio supports the educational program. (Petition, p. 27)

¹ Staff note that some of the data tables referenced and relied upon in the Petition are inaccurate, at least in part. These inaccuracies have been considered by staff, but do not ultimately change the conclusions in this analysis.

- There is no legal requirement that charter schools utilize state adopted curriculum. That being said, curriculum referenced in the Petition, and further discussed in the capacity interview, are appropriate for the educational program. As noted by the Special Education staff's review, the curriculum is effective for targeted instruction and used for students with disabilities. (Petition, pgs. 47-66)
- The Petition provides for supports such as tutoring, targeted one-on-one assistance, strategic interventions, intensive interventions, and online support programs to support student success. (Petition, pgs 18, 100, 105, 113)

2. Are the Petitioners demonstrably unlikely to successfully implement the program set forth in the Petition?

No. Staff have concluded that the Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

In summary:

- The Charter School will be operated by Pacific Charter Institute ("PCI"), which has a record of successfully operating and implementing charter school academic programs in the region. (Petition, pgs. 13, 17-18)
- The Governance, organizational structure, and Board of Directors' experience support successful implementation. (Petition, pgs. 115-127)
- PCI staff's managerial experience and required employee qualifications support successful implementation. (Petition, pgs. 120-125 and 129-135)
- Administrative, educational, Human Resources, Legal, and Special Education services provided by PCI, as described, are sufficient, and there is a history of success at other schools, supporting successful implementation. (Petition, p. 175)
- The financial position of PCI, as analyzed by staff, supports successful implementation. (Appendix 6: 2021 Financial Audit for Pacific Charter Institute & Appendix 7: Budget and Financial Documents)
- The proposed educational program describes its curriculum, methodology, and structure in detail, along with how it will educate its student population, including high and low achievers and special education students, supporting successful implementation. (Petition, p. 43-85)
- The Charter School has represented that it will be approved for membership in the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

3. Does the Petition contain the number of signatures required by Education Code 47605(a)?

Yes. Staff have concluded that the Petition contains the number of signatures required by Education Code 47605(a).

In Summary:

EC 47605(a) states that “the petition may be submitted to the governing board of the school district for review after either of the following conditions is met:

(A) The petition is signed by a number of parents or legal guardians of pupils that is equivalent to at least one-half of the number of pupils that the charter school estimates will enroll in the charter school for its first year of operation.

(B) The petition is signed by a number of teachers that is equivalent to at least one-half of the number of teachers that the charter school estimates will be employed at the charter school during its first year of operation.”

The Petition budget assumptions project staffing three (3) teachers at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents), and the Petition was signed by three (3) teachers, which exceeded one-half of the number of teachers that the Charter School estimates will be employed at the Charter School during its first year of operation (Appendix 7: Budget and financial Documents). Therefore, this requirement is met.

4. Does the Petition contain an affirmation of each of the conditions described in subdivision (e) [of section 47605]?

Yes. Staff have concluded that the Petition contains affirmations of each condition described in Education Code 47605(e).

In Summary:

Formal affirmations are found on Petition pages 8-10, and meet the legal requirements for a charter Petition.

5. Does the Petition contain reasonably comprehensive descriptions of all of the [15 elements set forth in section 47605, subdivision (c)(5)]?

Yes. Staff have concluded that the Petition contains reasonably comprehensive descriptions of all of the elements set forth in Education Code 47605(c)(5).

Below is a summary by element.

Element A: Vision, Mission, and Educational Program

A petition should provide a reasonably comprehensive description of the educational program of the charter that includes a description of “whom the charter school is

attempting to educate,” what it means to be an “educated person in the 21st century, and how learning best occurs.” (Ed. Code, § 47605, subd. (c)(5)(A)(i).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

- The Petition describes the targeted student populations and community need, including:
 - The students the charter school will try to educate and a demonstration of need for the proposed educational program (Petition, p. 26-37);
 - Grade levels and number of students the charter school plans to serve (Petition, p. 26-27, 36);
 - A clear, concise school mission and vision statement that aligns with the target population (Petition, p. 27); and
 - The needs and challenges of the student groups to be served (Petition, p. 28-34).
- The Petition describes attendance, including:
 - The school year/academic calendar, number of school days and instructional minutes (Petition, p. 43-47);
 - Attendance expectations and requirements, including enrollment projections (Petition, p. 36);
 - The master/daily schedule and proposed bell schedule (Petition, p. 43-47 and Appendix 7: Budget and financial Documents)
- The Petition describes what it means to be an educated person in the 21st Century, including:
 - Goals that are consistent with enabling all pupils to become or remain self-motivated, competent, lifelong learners (Petition, pgs. 26, 38-40);
 - Lists of academic skills and qualities important for an educated person (Petition, pgs. 28, 38); and
 - Lists of general nonacademic skills and qualities important for an educated person (Petition, p. 38-40).
- The Petition describes how learning best occurs and instructional design, including:
 - A framework for instructional design that is aligned with the needs of the students that the charter has identified as its target student population (Petition, pgs. 38-43);
 - A description of the learning setting (e.g., site-based matriculation, independent study, tech-based) (Petition p. 11, 39-40);
 - Instructional approaches and strategies the school will use that will enable the school’s students, including subgroup populations such as English language learners (ELL), to master the content standards for

- the core curriculum areas adopted by the State Board of Education (Petition, pgs. 33-36, 47-65);
 - A process for developing or adopting curriculum and teaching methods (Petition, pgs. 47-65);
 - How the charter school will identify and meet the needs of students with disabilities, ELL students, students who are achieving substantially above or below grade level expectations, and other special student populations (note: The description demonstrates understanding of the likely ELL population and includes a sound approach to identify and meet the needs of subgroup populations) (Petition, pgs. 70-85);
 - A special education plan including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641 (Petition, pgs. 79-85); and
 - A plan for professional development that aligns with the charter school's proposed program (Petition, pgs. 66-68).
- The Petition describes its materials and technology, including:
 - How staff's and students' technology resources are aligned with the instructional program and meet state assessment requirements (Petition, p. 70-71);
 - What materials are available to students (Petition, pgs. 39, 70-71);
 - student-to-computer ratio appears reasonable (Petition, p. 70-71);
 - A description or plan for providing adaptive technology for special education students (Petition, pgs. 70, 79-83); and
 - Common Core technology standards, digital assessments, and professional learning (Petition, p. 66-68, 70-71).
- The Petition describes annual goals, including:
 - Annual goals for all pupils and for each subgroup of pupils identified pursuant to Education Code Section 52052 that apply to the grade levels served (Petition, pgs. 91-110);
 - Goals tied to state priorities listed in Education Code Section 52060(d) and LCAP, as appropriate (additional priorities related to unique aspects of the proposed charter school program include goals and specific annual actions) (Petition, pgs. 91-110); and
 - Specific annual actions designed to achieve the stated goals (Petition, pgs. 99-110).
- The Petition describes requirements for Charter Schools serving high school students, including:
 - How parents will be informed about the transferability of courses to other public high schools (Petition, p. 47);
 - How parents will be informed about the eligibility of courses to meet college entrance requirements (Petition, pgs. 68-69);

- How each student will receive information on how to complete and submit the Free Application for Federal Student Aid (FAFSA) (Petition, p. 71);
- How the exit outcomes will align with mission, curriculum and assessments (Petition, pgs. 86, 90, 91);
- Information indicating that all students will have the opportunity to take courses that meet the University of California's A-G requirements (Petition, pgs. 22-23, 47); and
- Planned graduation requirements and Western Association of Schools and Colleges accreditations (Petition, pgs. 17, 47-68).

Element B: Measurable Student Outcomes

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes measurable pupil outcomes for all groups, i.e., specific assessment methods or tools listed for each exit outcome. (Petition, pgs. 89-110)

The Petition describes a description of how pupil outcomes align with the state priorities consistent with the Local Control and Accountability Plan (LCAP), as described in Education Code section 52060(d), that apply for the grade levels served or the nature of the program. (Petition, pgs. 89-110)

The Petition describes specific annual actions designed to achieve the stated goals. (Petition, pgs. 91-109)

The Petition describes additional school priorities related to unique aspects of the proposed charter school program, with goals and specific annual actions. (Petition, pgs. 109-110)

The Petition describes a description of how pupil outcomes will address state content and performance standards in core academic areas. (Petition, pgs. 91-110)

The Petition describes a description of how exit outcomes align with the mission and instructional design of the program. (Petition, pgs. 90-110)

The Petition describes a description or affirmation that benchmark skills and specific classroom-level skills will be developed. (Petition, pgs. 89-91)

The Petition discusses school wide student performance goals students will achieve over a given period of time, including attendance levels, dropout rates, and graduation rate goals. (Petition, pgs. 91-109)

Element C: Student Progress Measurement

Every charter petition must identify annual goals, specific annual actions to achieve those goals, measurable pupil outcomes and methods of measuring progress in meeting pupil outcomes. (Ed. Code, § 47605(c)(5)(B-C).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary

The Petition describes assessment tools that include required state and federal assessments (e.g., SBAC, ELPAC) for purposes of accountability. (Petition, pgs. 89, 111-114)

The Petition describes at least one assessment method or tool listed for each of the exit assessments. (Petition, pgs. 111-114)

The Petition describes a variety of alternative assessment tools, including tools that use objective means of assessment consistent with the measurable pupil outcomes. (Petition, pgs. 111-114)

The Petition generally describes how chosen assessments are appropriate for standards and skills the charter school seeks to measure. (Petition, pgs. 111-114)

The Petition describes a plan for collecting, analyzing, using and reporting student and school performance to charter school staff and to students' parents and guardians, and for using the data continually to monitor and improve the charter school's educational program. (Petition, pgs. 87-91 and 111-114)

Element D: Governance Structure

A Petition must provide a reasonably comprehensive description of the Charter School's governance structure, including the process for parental involvement. (Ed. Code, § 47605 (c)(5)(D))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition indicates that "New Pacific School will operate autonomously from the District with the exception of the supervisory oversight as required by statute and other contracted services as negotiated between the District and PCI," and "the PCI Board is

the governing body that will oversee the Charter School, with a Director at the Charter School overseeing day-to-day operations.” (Petition, p. 115).

The Petition describes evidence of PCI’s incorporation as a nonprofit benefit corporation. (Petition, p. 115, 176)

The Petition provides the names and relevant qualifications of all persons whom the Petitioner nominates to serve on the governing body of the charter school. (Petition, p. 116-117)

The Petition references a set of bylaws and basic policies. (Petition, p. 7, 75, 117-118, 122, 176 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition describes evidence that the organization and design of the governance structure reflect the following:

- A seriousness of purpose to ensure that the charter will become and remain a viable enterprise.
- An understanding and assurance of compliance with open meeting requirements.

(Petition, pgs. 8-10 and 115-118)

The Petition generally describes the key features of governing structure including, but not limited to, the following:

- The Petition generally describes a delineation of roles and responsibilities of the governing board and staff. (Petition, pgs. 117-125)
- The Petition generally describes the interaction between the Charter School and the charter management organization with regard to budget, expenditures, personnel, and daily operations. (Petition, p.118-121 and 172-175)
- The Petition generally describes the purpose and composition of board, board committees and/or advisory councils. (Petition, pgs. 116-118 and 125-127)
- The Petition describes the method for selection of replacement board members. (Petition, p. 119)

The Petition generally describes a process for involvement or input of parents and guardians in the governance of the charter school, including the following:

- A delineation of roles and responsibilities of parent councils, advisory committee and other supporting groups. (Petition, p. 125-127)
- A description that it shall notify the parents and guardians of applicant pupils and currently enrolled pupils that parental involvement is not a requirement for acceptance to or continuation at the charter school. (Petition, p. 9)

The Petition generally references specific policies and internal controls that are meant to prevent fraud, embezzlement and conflict of interest, and that ensure the

implementation and monitoring of those policies. (Petition, p. 118, 174, 175 and Appendix 5: Conflict of Interest Code)

During the Capacity Interview, Petitioners communicated specific trainings and professional development that the board takes advantage of. (Petition, p. 118)

The Petition generally describes other important legal or operational relationships between the charter school and granting agency. (Petition, p. 168, 172, 176-177)

Element E: Employee Qualifications

The Petition should identify the qualifications required of individuals who will work at the Charter School. (Ed. Code, § 47605(c)(5)(E).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes core and college preparatory teachers, and affirms all teachers will hold appropriate Commission on Teacher Credentialing certificates, per Education Code 47605.4. (Petition, p. 9, 130)

The Petition describes those positions that the charter school regards as key and for which it specifies additional qualifications, responsibilities and accountability. (Petition, pgs. 129-133)

The Petition describes general qualifications for the various categories of employees (e.g., other administrative, instructional support, non-instructional support). These qualifications appear sufficient to ensure the health and safety of the charter school's faculty, staff and students; however, it is unclear whether an administrative credential will be required for the school principal or other administrators with responsibility for evaluating certificated employees and expelling students, even if such a credential is not strictly required by law. (Petition, pgs. 129-133)

The Petition describes a plan for recruitment, selection, development and evaluation of staff and charter school leaders. (Petition, p. 133-135)

The Petition describes roles and lines of authority for board and management positions. (Petition, pgs. 120- 125 and Appendix 4: PCI Articles of Incorporation and Bylaws)

The Petition does not specify the teacher to student ratio, stating "student to staff ratios will be low" (Petition, p. 27). The budget provides for 3 teachers and 4 teacher assistants to 100 students (Appendix 7: Budget and Financial Documents).

Element F: Health and Safety Procedures

Pursuant to Education Code section 47605(c)(5)(F), the Petition must include the procedures that the school will follow to ensure the health and safety of students and staff.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition discusses a comprehensive charter school safety plan, provides a safety plan, and gives assurance that the plan will be updated annually and staff shall receive training in emergency response, including appropriate first responder training or its equivalent. (Petition, p. 136-140 and Appendix 8: Safety Plan)

The Petition makes assurances that the charter school will require a criminal background clearance report and proof of tuberculosis examination prior to employment. (Petition, p. 136)

The Petition makes assurances that the charter school will adopt procedures to prevent acts of bullying and cyberbullying, and make the California Department of Education (CDE) online training module available to all employees who interact with students. (Petition, p. 140)

The Petition discusses that charter schools with grades 7-12 will adopt a suicide prevention policy. (Petition, p. 137)

The Petition sufficiently describes health and safety practices for students and staff. (Petition, pgs. 85, 136-140)

The Petition describes assurances regarding compliance with the Americans with Disabilities Act (ADA). (Petition, p. 8)

Element G: Racial and Ethnic Balance

Education Code section 47605(c)(5)(G) requires that a charter petition include a reasonably comprehensive description of the means by which the school will achieve a racial and ethnic balance among its students that is reflective of the general population residing within the territorial jurisdiction of the charter authorizer to which the charter petition is submitted.

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition generally describes practices and policies the charter school will design and implement to attract a diverse applicant pool and enrollment that reflects the general population, including special populations that reside within the district's territorial jurisdiction. (Petition, pgs. 141-145)

The Petition describes practices and policies that appear tailored to achieve racial and ethnic balance. (Petition, p. 141-145)

The Petition describes outreach strategies, which identify the targeted groups for achieving balance. (Petition, p. 141)

The Petition indicated recruitment materials would be published in Spanish, but there was no mention of printing recruitment materials in Punjabi even though a significant portion of the population in the surrounding geographic area speaks Punjabi. (Petition, P. 141). If the Petition is approved, a memorandum of understanding with the Charter School should include the Charter School's assurance it will print student recruitment and other materials in the languages of all significant sub populations (15% and greater).

Element H: Admissions Policies and Procedures

The Petition must describe its admissions requirements, if applicable, pursuant to Education Code section 47605(c)(5)(H).

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the following assurances: The charter school shall be nonsectarian in its programs, admission policies, employment practices, and all other operations, shall not charge tuition, and shall not discriminate against a pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status, equal rights, and opportunities in the educational institutions of the state. (Petition p. 8, 129, 142)

The Petition describes a clear description of admission policies that satisfy legal requirements in the staff's assessment. (Petition, p. 142-145)

The Petition provides a description of how students in the community will be informed and given an equal opportunity to attend the charter school. (Petition, p. 141)

The Petition describes proposed admissions and enrollment requirements, process and timeline, which include the following:

- Information to be collected through the interest form, application form, and/or enrollment form. (Petition, pgs. 143)
- Assurances that enrollment preferences will not require mandatory parent volunteer hours as a criteria for admission. (Petition, pg. 9, 142)

The Petition describes the public random drawing processes that comply with state and federal laws. (Petition, pgs. 143-145)

The Petition does not give any indication that preferences, if given, will negatively impact the racial, ethnic and unduplicated pupil balance the charter school strives to reflect. (Petition, pgs. 8-9, 143-144)

Element I: Annual Independent Financial Audits

The Petition must describe the manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority. (Ed. Code, § 47605 (c)(5)(I).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In Summary:

The Petition describes the manner in which the audit will be conducted.
(Petition, p. 146)

The Petition describes procedures to select and retain an independent auditor, including:

- Qualifications that will be used for the selection of an independent auditor,
- Assurance that the auditor will have experience in education finance.

(Petition, p. 146)

The Petition describes assurance that the annual audit will employ generally accepted accounting principles. (Petition, pg. 146)

The Petition describes scope and timing of audit, as well as distribution of completed audit to authorizer, county office, State Controller, California Department of Education, and/or other agencies required by law. (Petition, pg. 146)

The Petition describes a process and timeline that the charter school will follow to address any audit findings and/or resolve audit exceptions. (Petition, pg. 146)

The Petition indicates that “the Charter School will inform the District of any outstanding exceptions or deficiencies at the time of audit submission and how they are resolved to the satisfaction of the District”. The Petition further adds that “any disputes regarding the resolution of audit exceptions and deficiencies will be referred to the dispute resolution process referenced in Element N of the petition, or if applicable, referred to the Education Audit Appeals Panel process in compliance with Education Code Section 41344.(Petition, p. 146) However, the Petition states in Element N that “New Pacific School recognizes that it cannot bind the District to a dispute resolution procedure to which the District does not agree. (Petition, p. 168).

Such a proposed resolution does not necessarily ensure the authorizer's satisfaction. (Petition, pg. 146.)

The Petition describes who is responsible for contracting with and overseeing the independent audit. (Petition, pg. 146)

Element J: Suspension/Expulsion Policies and Procedures

Education Code section 47605(c)(5)(J) requires that the petition contain a reasonably comprehensive description of the procedures by which pupils can be suspended or expelled from the charter school for disciplinary reasons, or otherwise involuntarily removed from the charter school for any reason. "Involuntarily removal" includes disenrollment, dismissal, and transfer. Petitions must also describe, at a minimum, "how the charter school will comply with federal and state constitutional procedural and substantive due process requirements."

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for suspensions of fewer than 10 days, including the following:

- Oral or written notice of the charges against the pupil.
- If the pupil denies the charges, an explanation of the evidence that supports the charges.
- How an opportunity will be provided for the pupil to present a rebuttal to the charges.

(Petition, p. 155-156)

The Petition describes a process for suspensions of 10 days or more and all other expulsions for disciplinary reasons, including the following:

- Timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- A process of hearing adjudicated by a neutral officer within a reasonable number of days, and to which the pupil has the right to bring legal counsel or an advocate.

(Petition, p.157-158)

The Petition describes a clear statement that no pupil shall be involuntarily removed by the charter school for any reason unless the parent or guardian of the pupil has been provided with written notice, and that ensures the written notice shall be in the native language of the pupil or the pupil's parent or guardian. (Petition, p. 149)

The Petition describes an understanding of relevant laws protecting constitutional rights of students.

- Provides for due process for all students and demonstrates understanding of the rights of students with disabilities, in regard to suspension, expulsion and involuntary dismissal. (Petition, pgs. 148-149)

Explanation of how authorizer may be notified of disciplinary matters. (Petition, p. 160)

Element K: Staff Retirement System

The Petition must describe the manner in which staff members of the Charter School will be covered by the State Teachers' Retirement System, the Public Employees' Retirement System, or federal social security. (Ed. Code, § 47605(c)(5)(K).)
Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a statement of what retirement options will be offered to employees: State Teachers' Retirement System (STRS) (if STRS, then all teachers must participate); Public Employees' Retirement System (PERS); and Social Security. (Petition, pg. 165)

The Petition describes whether and how retirement will be offered. (Petition, pg. 134, 165)

The Petition describes who is responsible for ensuring that the appropriate arrangements for coverage have been made. (Petition, pg. 165)

Element L: Public School Attendance Alternatives

The Petition must describe the public school attendance alternatives for pupils residing within the attendance area who choose not to attend the Charter School. (Ed. Code, § 47605 (c)(5)(L).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition discusses attendance alternatives for students who reside within the county and choose not to attend the charter school. (Petition, pg. 166)

Element M: Post-employment Rights of Employees

The Petition must include the rights of the charter authorizer's employee upon leaving charter authorizer employment to work in the Charter School and any rights of return to the charter authorizer after employment at the Charter School. (Ed. Code, § 47605(c)(5)(M).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes school district employees' return to employment rights, including the following:

- Whether, and how staff may resume employment within the district or authorizer. (Petition, pg. 167)

The potential ability to transfer sick and/or vacation leave to and from the charter school and another LEA was referenced in the Petition. Staff was uncertain of employees' ability to transfer leave. Petitioners clarified in the capacity interview that employees are able to transfer sick leave. (Petition, pg. 167)

Element N: Dispute Resolution Procedures

The Petition must include the procedures to be followed by the Charter School and the SCOE to resolve disputes relating to provisions of the charter. (Ed. Code, § 47605(c)(5)(N).)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a process for the charter and the authorizer to settle disputes related to the provisions of the charter. (Petition, pg. 168-169)

The Petition references that PCI policies and procedures will be used by the Charter to resolve internal complaints and disputes (Petition, pgs. 139, 168).

- Includes a reference to the Uniform Complaint procedures and a description of how this process is communicated to parents, staff and the community. (Petition, pg. 168)

The Petition describes an acknowledgement that, except for disputes between the chartering authority and the charter school, all disputes involving the charter school shall be resolved by the charter school according to the charter school's own internal policies. (Petition, pg. 168). However, nowhere are the policies/procedures included with the Petition.

The Petition describes a statement that if any such dispute concerns facts or circumstances that may be cause for revocation of the charter, the authorizer shall not be obligated by the terms of the dispute resolution process as a precondition to revocation. (Petition, pg. 169)

Element O: Closure Procedures

The Petition must include the procedures to be used if the Charter School closes. (Ed. Code, § 47605(c)(5)(O))

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes procedures to be used if the charter school closes, including the following:

- Who is the responsible entity or person that will conduct closure-related activities?
- How the charter will communicate the closure to students, parents and guardians, the authorizing entity, the county office of education, the charter's special education local plan area, the retirement systems in which the school's employees participate, and the California Department of Education.
- Who will conduct the process for the completion and submission of final financial reports, expenditure reports for entitlement grants, and the filing of any required final expenditure and performance reports?

(Petition, pp. 170 -171)

The Petition describes the maintenance plan for pupil records and the manner in which parents and guardians may obtain copies of pupil records if the charter school closes, including how information will be preserved and transferred. (Petition, pp. 170 -171)

The Petition describes a process for how the charter will ensure a final audit of the charter school.

- An assurance the audit will be conducted within six months of closure.
- The disposition of the charter school's assets.
- Plans for disposing net assets including at least the following:
 - The disposition of all assets of the charter, including cash and accounts receivable and an inventory of property, equipment and other items of material value.
 - An accounting of all liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation.
 - An assessment of the disposition of any restricted funds received by or due to the charter.
 - Process for the return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.

(Petition, pp. 170 -171)

The Petition describes the transfer and maintenance of personnel records in accordance with applicable law. (Petition, pp. 170 -171)

Required Supplemental Criteria

Financial and Administrative Plan

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes a first year operational budget, including:

- Annual revenues and expenditures clearly identified by source. (Appendix 7: Budget and Financial Documents)

Petitioner has LCAP goals and actions that seem to be aligned with their budget; ideally, the Petition would reflect further assumptions to strengthen the alignment verification. (Petition, pgs. 91-109 and Appendix 7: Budget and Financial Documentation). During the Capacity interview, petitioners described their alignment of goals with the budget. However, Petitioners should provide a clear written description of the alignment of LCAP expenditures with their budget.

The Petition describes financial projections that include a clear description of planning assumptions. (Appendix 7: Budget and Financial Documents -)

The Petition describes start-up costs with a reasonable allocation for most major start-up costs. (Appendix 7: Budget and Financial Documents)

The Petition describes cash flow projections for first three years with a monthly projection of revenue receipts in line with local, state and federal funding disbursements. (Appendix 7: Budget and Financial Documents)

The Petition describes structure for administrative services and operations (Petition, p. 175-176)

Back Office Providers

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name of the back office provider and a description of support used by the charter. (Petition, p. 175)

Charter Management Organization

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition describes the name and relationship of PCI to charter school, along with other relevant details. (Petition, pgs. 173-175)

Facilities: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition generally describes the type and the location of the charter school facility or facilities that the Petitioner proposes to operate, even though it does not identify the precise location it will operate. (Petition, pgs. 29, 175)

The Petition generally describes current and projected availability of facilities but does not presently specify where the Charter School proposes to locate, or specifically what facilities will be used as that process remains underway with the Charter School's realtor. (Petition, p. 175) The Petition includes

- Assurances of legal compliance with all health and safety, ADA, and applicable building codes. (Petition, p. 140, 176)
- Adequate budget for anticipated costs, including renovation, rent, maintenance and utilities. (Appendix 7: Budget and Financial Documents)
- Assurance that the facilities shall be accessible for all students with disabilities (Petition, p. 79)

The Petition described that the Charter School may apply for Proposition 39 facilities (Petition, p. 176)

Impact Statement: Evaluation Criteria Education Code § 47605(h)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

In summary:

The Petition discusses an anticipated operational memorandum of understanding between the authorizer and charter school, and further discusses potential civil liability effects, upon the school and the authorizer. (Petition, p. 172, 176)

Community Impact: Evaluation Criteria Education Code § 47605(c)(7)

Staff have concluded that this portion of the Petition is reasonably comprehensive.

The Petition adequately described a program that Staff has determined does not reflect that it will duplicate a program currently offered by the District, within the meaning of Education Code section 47605(c)(7), nor is there evidence it will it substantially undermine existing school district services, academic offerings, or program offerings. (Petition, pgs. 26-114)

Special Education: Evaluation Criteria Education Code § 47641(a) and Education Code § 47646

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition sufficiently describes the school's special education structure in detail, including discussion of provision of services under the IDEA, Section 504, special education staffing, responses to requests for assessments, identification and referral, the IEP process, student placement, addressing due process and parent concerns, and more. (Petition, p. 74, 79-85)

The Charter Petition includes evidence that the school has consulted with, and will become a member of, the El Dorado Charter SELPA. (Appendix 9: Letter from EDCOE SELPA)

The Petition includes the following assurances:

- The charter will comply with all provisions of IDEA. (Petition, p.79)
- Discusses admission based on disability or lack of available services. (Petition, pgs. 82,142-143)
- Student study team process will be implemented. (Petition, p.73-74)
- Students qualifying for Section 504 services will receive such services. (Petition, p 84-85.)

Required Declaration

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school. (Petition, p. 8)

Affirmations: Evaluation Criteria Education Code § 47605(e)

Staff have concluded that this element of the Petition is reasonably comprehensive.

In summary:

The Petition describes affirmations that:

- The school will be nonsectarian in its:
 - Programs
 - Admission policies
 - Employment practices
 - All other operations(Petition, p. 8, 129, 142)
- The school shall not charge tuition. (Petition, p. 8, 142)
- The school shall not discriminate against any pupil on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the California Penal Code. (Petition, p. 8, 129, 142)
- Admission to a charter school shall not be determined according to the place of residence of the pupil, or of the pupil's parent or legal guardian, within this state, except that an existing public school converting partially or entirely to a charter school under this part shall adopt and maintain a policy giving admission preference to pupils who reside within the former attendance area of that public school. (Petition, p.8, 142)

- The charter school shall admit all pupils who wish to attend the charter school. (Petition, p. 8, 143)
- The school will comply with federal, state and local laws as required for charter schools. (Petition, p. 8-10)

Alternative Education Criteria: Education Code § 58500 – 58512

Staff have concluded that this element of the Petition is not applicable.

Independent Study Criteria: (5 Year Moratorium)

Staff have concluded that this element of the Petition is not applicable.

6. Does the Petition contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code. (Education Code § 47605(b))?

- **Yes.** Staff have determined that the Petition contains the required declaration.

In Summary:

The declaration is found on page 8 of the Petition.

7. Is the charter school demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate?

- **No.** Staff have determined the Charter School is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to operate.

In summary:

- The Petition and associated documents do not support a finding that the proposed Charter School would substantially undermine existing services, academic offerings, or programmatic offerings of the school district in which it is proposing to locate.
- The Petition and associated documents do not support a finding that the proposed charter school would duplicate a program currently offered within the local school district, within the meaning of Education Code § 47605(c)(7).

8. Whether the school district is not positioned to absorb the fiscal impact of the proposed charter school?

- **None of the statutory criteria are present indicating the school district is not positioned to absorb the fiscal impact of the proposed charter school, within the meaning of Education Code § 47605(c)(8).**

In summary:

- The District does not have a qualified interim certification pursuant to Section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, has not certified that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131;
- The District does not have a negative interim certification pursuant to Section 42131; and
- The District is not under state receivership.

9. Evidence for denying the Petition.

From Staff's analysis, no findings specific to the particular Petition were identified that rose to the level of justifying denial of the Petition. However, several deficient items are noted in this staff report and should be resolved through an operational Memorandum of Understanding and other oversight measures. These items include:

- a. Lack of more precise facilities information, including specific address;
- b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;
- c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;
- d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.
- e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the District's boundaries in order to achieve a racial and ethnic balance.

Staff Recommendation

Based on Staff's careful review of the Petition, it is recommended that the County Board adopt the above findings as its own, and:

1. Approve the Petition submitted by the Charter School, as Staff have concluded that the Petition meets the requirements for approval pursuant to Education Code section 47605; and
2. As a condition of approval, require the Charter School, within 45 days of approval, to:

- a. Execute a Memorandum of Understanding addressing the items noted in Section 9 (a)-(e) of this staff report; and
 - b. Provide documentation verifying purchase or lease of Charter School facilities, including the precise location for said facilities.
 - c. Make changes throughout the Petition as needed to reflect the County Board as authorizer.
- 3. Approve any admissions preferences set forth in the Petition.



DECEMBER 6, 2022

Via Email
tomr@sutter.k12.ca.us

Tom Reusser, Superintendent
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, California 95993

RE: Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition

Dear Superintendent Reusser,

Pacific Charter Institute ("PCI"), which proposed to operate New Pacific School – Yuba City ("New Pacific School" or "NPS"), is in receipt of the Staff Report and Proposed Findings of Fact Regarding New Pacific School – Yuba City Petition. New Pacific School greatly appreciates the diligence demonstrated by the Sutter County Office of Education ("County") in its detailed staff report. We concur that the charter merits approval.

New Pacific School writes to address the items identified by the County for inclusion in a Memorandum of Understanding (MOU) between the parties. Below please find responses to each of the identified items, in the order presented.

a. Lack of more precise facilities information, including specific address;

Due to negotiations and fiduciary responsibility with public funds, the NPS team / PCI negotiates in closed session in accordance with the Brown Act. NPS is actively engaged in locating a facility and will notify the County of the address as soon as it can be determined. We request flexibility from the County on the timeline for finalizing a lease.

b. Lack of inclusion of dispute resolution policy/procedures for internal conflict referenced in the petition;

Conflict resolution at New Pacific School Yuba City begins at the most local level between staff members. If staff members and the supervisor are unable to resolve the conflict PCI human resources engages with the parties for resolution. If human resources is unable to resolve the dispute the executive director will evaluate the dispute and seek to resolve it. All staff members may go directly to the executive director for resolution, but that person (s) may be referred to human resources. ALL

employees may address the PCI Board of Directors if they continue to seek resolution within PCI. The PCI Board of Directors may resolve the issue and if it is unable to resolve the conflict it may contract with an outside agency to seek resolution. NPS does not object to memorializing this process in an MOU, however, we note that Education Code Section 47605(c)(5)(N) does not require a description of internal dispute resolution procedures in the charter petition.

c. Ambiguity in language following assurance that Charter School will resolve any audit deficiencies to the satisfaction of the authorizer;

New Pacific School Yuba City will resolve all audit exceptions according to GAAP and state audit guidelines. The state audit guidelines are consistent between charter schools and school districts. This norm should satisfy Sutter County Office of Education as the regulations apply to all LEA's. Education Code Section 47605(c)(5)(I) mandates that any concerns around deficiencies in the annual financial audit are resolved to the satisfaction of the charter authority. We do not have the unilateral prerogative to determine what resolution would be to the satisfaction of the County, and we are open to the County's preference.

d. While goals and actions of the Charter School's LCAP are present in the petition, as well as budget expenditures that could achieve their stated goals and actions, Petitioners lack a clear description of the correlation between their goals and budget.

State Priority	Goal	LCFF / LCAP amount
<p>State Priority #1 – Basic Services <i>The degree to which teachers are appropriately assigned (E.C. §44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (E.C. § 60119), and school facilities are maintained in good repair (E.C. §17002(d))</i></p>	<p>All students will receive instruction from teachers fully credentialed in the subject areas, will have sufficient access to standards-aligned instructional materials, and will learn in a well-maintained school environment.</p>	<p>NOTES: Salaries, benefits teaching staff/para's Payroll series \$554,051</p>
<p>State Priority #2— Implementation of Common Core State Standards <i>Implementation of State Standards (including CCSS and ELD) including how EL students will be enabled to gain academic content knowledge and English language proficiency</i></p>	<p>New Pacific School provides CCSS-based instruction to all students. New Pacific School provides differentiated professional development focused on effective instructional practices aligned to CCSS and ELD. New Pacific School uses interim and summative assessments aligned with CCSS.</p>	<p>PD/Curriculum programs Combination of 5000 and 7000 series: Portions of Travel & Conference, Instructional Services \$10,000 plus 1% of 7000 series</p>
<p>State Priority #3— Parental Involvement and Family Engagement <i>A. Parental involvement and family engagement, including efforts the Charter School makes to seek parent input in making decisions for the Charter School, and including how the Charter School will promote parental participation in programs for unduplicated pupils and individuals with exceptional needs.</i></p>	<p>New Pacific School will provide opportunities for parental involvement. Parents access all information and data about their student through PowerSchool suite of programs including, but not limited to, coursework, grades, state and school-wide assessment results, teacher communication, portfolio completion and school updates. NPS will have staff that speaks Punjabi, Spanish, and other concentration languages in the Yuba City community.</p>	<p>Powerschool & social media Combination of 7000 and Payroll series: Administrative services & Advertising 1% of \$12,287 Principal Salary \$165,377</p>
<p>State Priority #4— Student Achievement <i>Pupil achievement, as measured by all of the following, as applicable:</i></p>	<p>Schoolwide intervention in language arts and mathematics with assigned appropriate CCSS-aligned instructional materials and practice testing for familiarity with format and content.</p>	<p>4000 series Portion of the \$190,000</p>

	Parents will be communicated in their home language including Punjabi and Spanish regarding their student plan and updates.	
State Priority #5— Student Engagement <i>Pupil engagement, as measured by all of the following, as applicable:</i>	New Pacific School will provide a safe, nurturing and engaging learning environment for all its students and families, including those of the various subgroups enrolled.	Facilities & Admin Services 5000 series \$171,618 Support Staff Payroll series included in other priorities
State Priority #6— School Climate <i>School climate, as measured by all of the following, as applicable:</i> A. <i>Pupil suspension rates</i> B. <i>Pupil expulsion rates</i> <i>Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness</i>	Students, parents, and teachers will be trained and implement best practices. All counselors will be promoting Leader in Me mental health strategies for students. Charter School leadership will work with teachers and families to manage student behavior issues and concerns. Parents will be communicated in their home language including Punjabi and Spanish to support the development of school climate and promote Leader in Me principals.	Leader in Me training, counseling, office staff, Combination of 5000 Travel & Conference \$10,000 and 7000 PCI Admin Travel & Conference, PCI Instructional Salaries & Benefits 1% of \$49,193. Some overlap with other priorities
State Priority #7— Course Access The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; E.C. §42238.02) and students with exceptional needs. “Broad course of study” includes the following, as applicable: Grades 1-6: English, mathematics, social sciences, science, visual and performing arts,	Students, including all student subgroups and students with exceptional needs, will have access to and enroll in our academic and educational program as outlined in the New Pacific School charter document.	Combination of 4000 and 5000 series for Instructional: Portion of the \$200,000

<p>health, physical education, and other as prescribed by the governing board. (E.C. §51210)</p> <p>Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (E.C. §51220(a)-(i))</p>		
<p>State Priority #8—Other Student Outcomes Pupil outcomes, if available, in the subject areas described above in #7, as applicable.</p>	<p>All students will have access to CCSS language arts programs, K-12.</p> <p>All students will have access to small group, one-on-one, and online intervention programs.</p> <p>All K-2 students will be assessed for literacy and appropriate interventions will be implemented for students not reading at grade level.</p> <p>Qualifying high school students will have access to dual enrollment.</p>	<p>Combination of Payroll for teachers/paras and 7000 series. Overlapped with other state priorities.</p>

e. Lack of assurance that recruitment materials will be printed in all languages that are identified as the primary language spoken by 15% or more of families within the district's boundaries in order to achieve a racial and ethnic balance.

New Pacific School Yuba City will hire staff or contract with experts to ensure populations greater than 15% will be communicated with in their home language through written materials and direct verbal communication. The languages will include Punjabi and Spanish. Further, a staff member will be hired that will speak languages utilized by greater than 15% of NPS families. All recruitment materials will be printed in English, Punjabi, Spanish, and any other language spoken by 15% or more of NPS families within the district boundaries.

* * *

New Pacific School – Yuba City looks forward to its opportunity to meet with the County Board on December 14th. We stand ready to negotiate a Memorandum of Understanding with County staff. Please feel free to contact me at paul.keefer@pacificcharters.org or 916-616-3958 if you have any questions.

Sincerely,



Paul Keefer
Lead Petitioner

BOARD AGENDA ITEM: First Interim Report

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

X Action

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 22/23 First Interim Report will be presented to the Board for review and approval.

Sutter County Superintendent of Schools

2022/2023
First Interim

Presented to the Board
Wednesday, December 14, 2022



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2022-2023
FIRST INTERIM
FINANCIAL REPORT

DECEMBER 14, 2022



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

Open	Trustee Area 1	2024
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2024
Harjit Singh	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2022

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CERTIFICATION



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 14, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nicolaas Hoogveen Telephone: 530-822-2915
Title: Director of Internal Business Services E-mail: NicolaasH@sutter.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

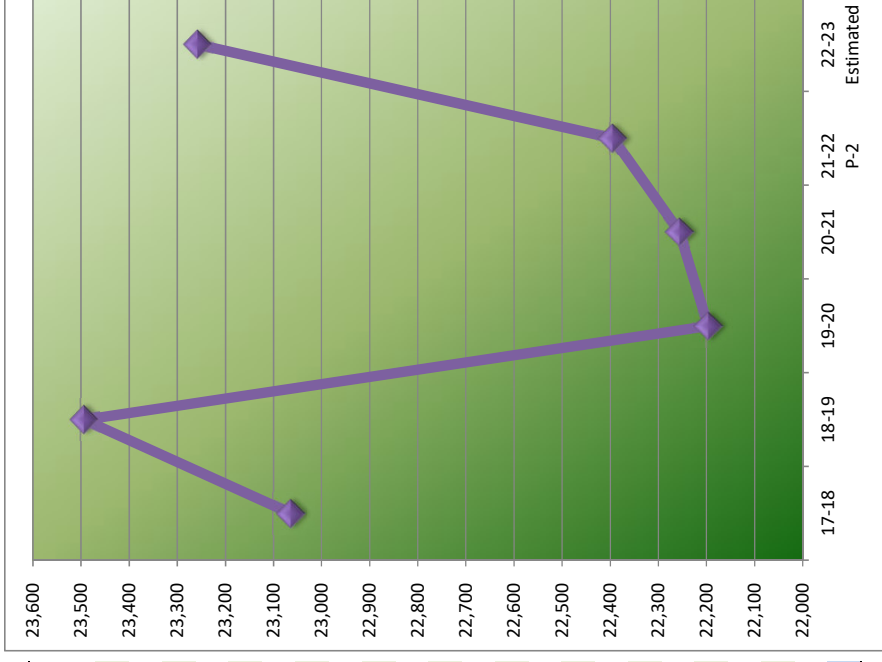
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

AVERAGE DAILY ATTENDANCE



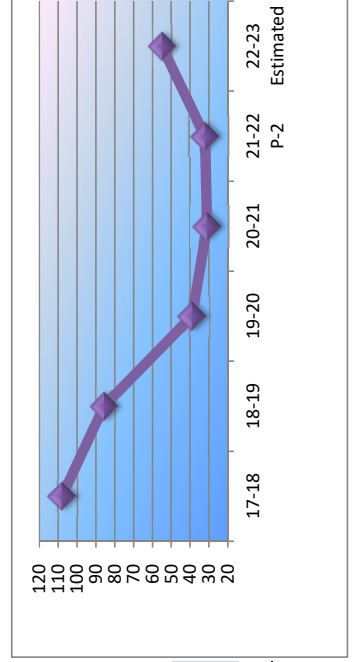
**2022-23 First Interim
Average Daily Attendance**

	17-18	18-19	19-20	20-21	21-22	22-23
<u>Districts</u>						
Brittan	430	435	429	429	398	418
Browns	145	133	135	135	118	118
East Nicolaus	297	287	295	296	280	291
Franklin	455	467	473	473	447	465
Live Oak Unified	1,782	1,766	1,803	1,804	1,725	1,865
Marcum Illinois	149	167	175	175	174	183
So. Sutter Charter	2,107	2,030	2,105	2,105	2,446	2,446
Meridian	65	44	54	59	67	67
CA Virtual Academy	790	833	985	985	1,445	1,445
California Prep Sutter K-7	472	-	-	-	-	-
California Prep Sutter 8-12	205	-	-	-	-	-
Nuestro	146	163	178	178	171	170
Sutter Peak Charter Academy	445	572	578	578	531	613
Pleasant Grove	178	171	161	162	155	141
Sutter Union High	737	723	774	774	748	774
Winship-Robbins	134	113	114	114	106	100
Feather River Charter School	1,657	2,710	1,092	1,092	1,792	2,331
Winship Community Charter	98	117	107	107	265	-
Yuba City Unified	11,786	11,723	11,633	11,633	10,249	10,739
AEROSTEM Charter	-	68	94	132	138	115
Twin River Charter	434	423	446	451	438	451
Yuba City Charter	246	248	274	274	261	272
<u>County Operated</u>						
Special Education	307	302	291	299	255	255
	23,065	23,494	22,196	22,256	22,394	23,258
					P-2	Estimated



County Office

Comm.School Probation	108	86	39	31	26	33
Pathways Charter Academy					6	22
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	32	55
					P-2	Estimated



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	25.04	25.04	33.10	33.10	8.06	32.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	25.04	25.04	33.10	33.10	8.06	32.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	263.46	263.46	254.94	254.94	(8.52)	-3.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	263.46	263.46	254.94	254.94	(8.52)	-3.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	288.50	288.50	288.04	288.04	(.46)	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	23,084.43	23,084.43	23,280.11	23,280.11	195.68	1.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	4.40	4.40	4.40	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	4.40	4.40	4.40	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	10.00	10.00	17.60	17.60	7.60	76.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	10.00	10.00	17.60	17.60	7.60	76.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	10.00	10.00	22.00	22.00	12.00	120.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	10.00	10.00	22.00	22.00	12.00	120.0%

FINANCIALS



General Fund Financial Assumptions 2022-23



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the First Interim Report for the year 2022-23.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the Governor signs the annual budget we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget. Column "C" represents the actual revenue and expenditures as of October 31, 2022. Column "D" is the projected year totals (First Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding expenditures for the future two years. There has been a significant influx of one-time dollars to address the repercussions of COVID-19 including addressing learning loss and COVID-19 testing, tracking and personal protective equipment. The County Office has worked diligently to utilize these one-time funds to provide supplemental services and have exit strategies in place for when the funding is depleted. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the adopted state budget reflects strong economic times with a significant cost of living adjustment (COLA) of 6.56% and an additional LCFF investment of 6.7%, the County Office's LCFF funding remains flat and does not receive the benefit of this increase. Flat LCFF funding coupled with inflation and increasing employee costs, including step and column, will create a bleak financial future that will be continuously monitored. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

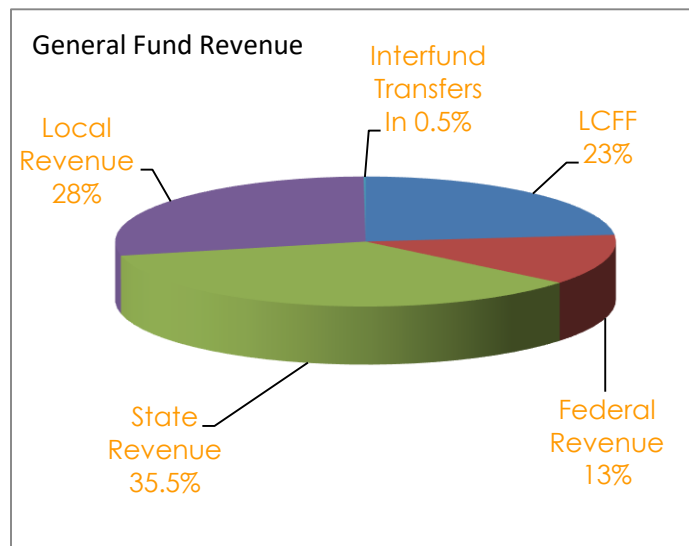
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$237 per average daily attendance (ADA). This amount represents \$170 of unrestricted and \$67 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. For 2022-23, the projections have increased slightly countywide. The County Office is projecting to see an increase in average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy compared to 2021-22. Attendance at PCA is projected to be 22 ADA and 33 ADA at FRA.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$224,130 (2.3%). The increase is attributed to higher ADA projections for FRA and PCA.

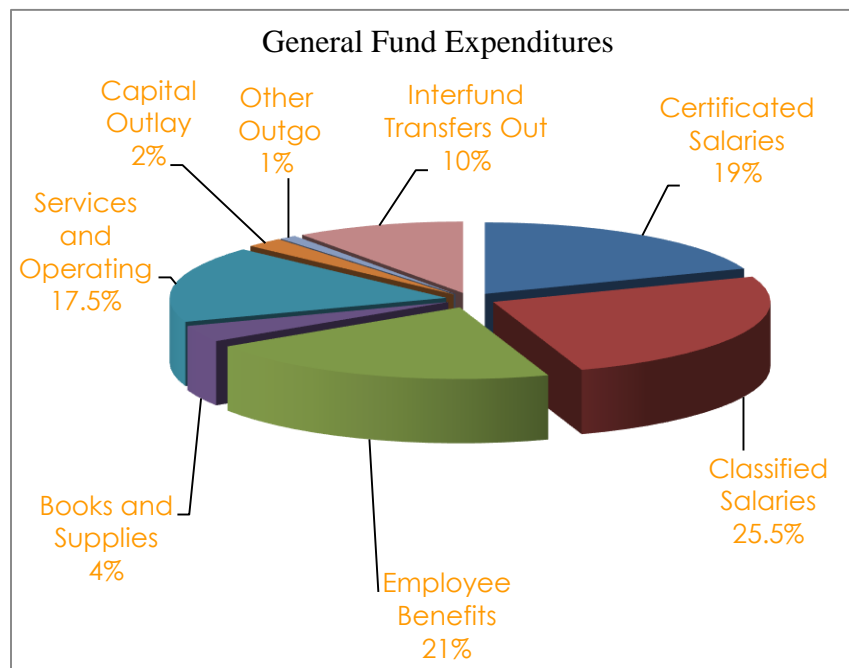
Federal revenue is projected to increase by \$491,519 (10.0%) from the original budget. This change stems largely to budgeting prior year unspent COVID funds.

Other State revenue is projected to increase by \$1,260,501 (9.0%). Roughly \$520K of the increase is due to a change in the AB-602 calculation. The calculation is now based on the higher of current year, prior year, or two prior years at the individual district level, not the SELPA. Another significant factor in the increase is budgeting the Learning Recovery Emergency Block Grant for approximately \$517K that is allocated between Special Education, FRA, and PCA.

Other Local revenues are projected to decrease by \$102,450 (-0.8%). This decrease is the net of a reduction of Special Education billback of roughly \$650K due to increased AB 602 revenue and decreased projected expenses. Shady Creek is projecting an increase in revenue with greater district participation than initially projected.

Other Financing Sources – Interfund Transfers In are projected to increase by \$4,357 (8.7%). These transfers are used to move money into the General Fund. In this case, the projected transfer is for a copier purchase.

General Fund Expenditures



As projected revenues are increasing for 2022-23, expenditures in the General Fund are also projected to increase. There has been a significant amount of budgeting one-time prior year unspent COVID funds. Budget meetings seem to be a continuous puzzle to decipher the best way to wisely use funds to best serve our students and mitigate learning loss.

Salaries and Benefits

Certificated salaries decreased by \$599,653 (-6.4%) and classified salaries increased by \$524,844 (4.7%) from the original budget. The certificated decrease is largely attributed to prorating vacancies within Special Education and adjusting position classification from certificated to classified for actual hires within the Curriculum, Instruction, and Accountability (CIA) department. Classified salaries increased to align with actual extended school year and extra duty staffing within Special Education.

Employer paid benefits had a minimal decrease of \$6,706(-0.1%) which align with the minimal net change of classified and certificated salaries. The PERS rate was also updated with a decrease of 0.73% from 26.10% to 25.37%.

Supplies

The overall increase in program budgets for books and supplies is \$632,004 (58.8%). This increase is mainly attributed to budgeting supplies for the Expanded Learning Consortium from prior year unspent funds and to utilize funds from the Sutter County Expanded Learning Initiative. Prior year unspent COVID funds were also budgeted in the current year.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$1,951,765 (32.8%). A significant portion of this increase is due to contracting for services within Special Education for positions that remain unfilled. The budget for legal fees has also been increased to address current litigation. Learning Recovery funds were also budgeted within this category as a placeholder and may be allocated to different object codes once more is known how funds will be utilized.

Capital Outlay

The \$503,356 (98.3%) increase is due to budgeting new and replacement heating, ventilation, air conditioning (HVAC) units planned at Shady Creek and FRA. Establishing a budget for the security cameras at Klamath lane buildings also contributed to the increase. A budget was also established for a truck to tow the ROP food trailer that was budgeted in the prior year but due to supply chain issues, was not received until the current year.

Other Outgo

The increase of \$95,287 (20.4%) is due to transferring Alternative Dispute Resolution and Learning Recovery funds to districts.

Other Financing Sources – Interfund Transfers Out

The increase of \$1,924,135 (74.3%) is due to making a larger transfer to Fund 40 for future facility needs and a larger transfer to the Sutter County Career Training Center.

The Indirect Cost Rate

(ICR) for the budget year is 10.78%.

Programs will be charged a 10.78% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2022-23 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

The County Office is planning to receive \$2,785,907 less than it will expend in the budget year. While deficit spending is typically a cause for concern, this is planned and attributed to transferring \$2.6M to Fund 40 for future facility needs.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence. The unrestricted portion of the multi-year projection indicates unrestricted surplus in each of the two out years. The restricted portion of the multi-year projection displays spending prior year unspent funds for programs that were previously utilizing COVID funds. The multi-year budget projection will continue to be scrutinized with an emphasis to the restricted portion and ensuring one-time dollars are spent on one-time expenses.

A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire.

The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. The current times are filled with enormous amounts of one-time funds but long range planning is in place for when these funds expire.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
First Interim as of 10/31/2022**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col D - B)	% Difference
		7/1/22 (A)	7/1/22 (B)	10/31/22 (C)	10/31/22 (D)	(E)	(E/B)
A. Revenues							
1. LCFF Revenues	8010-8099	\$ 9,778,465	\$ 9,778,465	2,254,717	10,002,595	224,130	2.3%
2. Federal Revenues	8100-8299	\$ 4,895,206	\$ 4,895,206	660,595	5,386,725	491,519	10.0%
3. Other State Revenues	8300-8599	\$ 14,004,106	\$ 14,004,106	3,936,964	15,264,607	1,260,501	9.0%
4. Other local Revenues	8600-8799	\$ 12,255,528	\$ 12,255,528	2,000,746	12,153,078	(102,450)	-0.8%
5. TOTAL REVENUES		\$ 40,933,305	\$ 40,933,305	\$ 8,853,021	\$ 42,807,005	1,873,700	4.6%
B. Expenditures							
1. Certificated Salaries	1000-1999	9,388,755	9,388,755	2,423,073	8,789,102	(599,653)	-6.4%
2. Classified Salaries	2000-2999	11,149,653	11,149,653	3,344,896	11,674,497	524,844	4.7%
3. Employee Benefits	3000-3999	9,588,122	9,588,122	2,469,543	9,581,416	(6,706)	-0.1%
4. Books and Supplies	4000-4999	1,075,493	1,075,493	310,522	1,707,497	632,004	58.8%
5. Services, Other Operation	5000-5999	5,944,845	5,944,845	1,852,785	7,896,610	1,951,765	32.8%
6. Capital Outlay	6000-6999	511,989	511,989	387,081	1,015,345	503,356	98.3%
7. Other Outgo	7100-7299	467,846	467,846	143,545	563,133	95,287	20.4%
	7400-7499	-	-	-	-	-	-
8. Direct Support/Indirect	7300-7399	(116,949)	(116,949)	(15,422)	(94,389)	22,560	19.3%
9. TOTAL EXPENDITURES		\$ 38,009,754	\$ 38,009,754	\$ 10,916,024	\$ 41,133,211	3,123,457	8.2%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,923,551	\$ 2,923,551	\$ (2,063,004)	\$ 1,673,794	\$ (1,249,757)	-42.7%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 50,000	\$ 50,000	-	54,357	4,357	8.7%
2. Transfer Out	7610-7629	2,589,923	\$ 2,589,923	-	4,514,058	1,924,135	74.3%
3. Contributions	8980-8999	-	\$ -	-	-	-	0.0%
Total, Other Fin Sources/Uses		\$ (2,539,923)	\$ (2,539,923)	\$ -	\$ (4,459,701)	(1,919,778)	75.6%
E. Net Change to Fund Balance							
		\$ 383,628	\$ 383,628	\$ (2,063,004)	\$ (2,785,907)		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,969,611	\$ 16,969,611		\$ 17,820,597	\$ 850,986	
2. Adjustments/Restatements		\$ -				\$ -	
Ending Balance		17,353,239	17,353,239		15,034,690	\$ (2,318,549)	-13.4%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 5,721,404	\$ 5,721,404		\$ 5,594,982		
Assigned	9780	\$ 9,591,351	\$ 9,591,351		\$ 7,146,845		
Res Economic Uncertainties	9789	\$ 2,029,984	\$ 2,029,984		\$ 2,282,363		
Unassigned/Unappropriated	9790	\$ -	\$ -				

Estimated Net Change in Fund Balance by Department 2022-23 First Interim

	2021-22 Ending Balance	TF-9795	2022-23 Revenue	2022-23 Expense	2022-23 Estimated Ending Balance	2022-23 Net Change
Unrestricted						
COE	8,659,637.00	-	5,943,841.00	7,886,311.00	6,717,167.00	(1,942,470.00)
Special Ed.	3,922.00	-	71,434.00	71,434.00	3,922.00	-
One Stop	73,155.00	-	20,457.00	24,975.00	68,637.00	(4,518.00)
ES Administration	1,487,749.00	-	661,543.00	609,095.00	1,540,197.00	52,448.00
ES SSO	28.00	-	112,167.00	112,167.00	28.00	-
ES Shady Creek	-	-	1,680,883.00	1,680,883.00	-	-
ES TCIP	-	-	684,854.00	684,854.00	-	-
ROP	62,628.00	-	646,874.00	646,874.00	62,628.00	-
Alt Ed.	12,862.00	-	976,387.00	976,387.00	12,862.00	-
PCA	5,709.00	-	283,023.00	283,023.00	5,709.00	-
SELPA	-	-	-	-	-	-
MAA	1,240,905.00	-	1,101,000.00	1,313,347.00	1,028,558.00	(212,347.00)
	11,546,595.00	-	12,182,463.00	14,289,350.00	9,439,708.00	(2,106,887.00)
Restricted						
COE	100,435.00	-	1,898,547.00	1,995,405.00	3,577.00	(96,858.00)
Special Ed.	963,638.00	-	17,020,808.00	17,068,813.00	915,633.00	(48,005.00)
One Stop	47,656.00	-	5,277,326.00	5,184,418.00	140,564.00	92,908.00
ES Administration	1,238,747.00	-	1,311,815.00	1,998,039.00	552,523.00	(686,224.00)
ES SSO	33,688.00	-	2,309,796.00	2,287,770.00	55,714.00	22,026.00
ES Shady Creek	3,406.00	-	55,390.00	55,390.00	3,406.00	-
ES TCIP	-	-	-	-	-	-
ROP	1,373.00	-	740,017.00	740,017.00	1,373.00	-
Alt Ed.	175,050.00	-	685,167.00	677,486.00	182,731.00	7,681.00
PCA	161,011.00	-	73,905.00	74,110.00	160,806.00	(205.00)
SELPA	3,548,998.00	-	1,306,128.00	1,276,471.00	3,578,655.00	29,657.00
MAA	-	-	-	-	-	-
	6,274,002.00	-	30,678,899.00	31,357,919.00	5,594,982.00	(679,020.00)
Totals	17,820,597.00	-	42,861,362.00	45,647,269.00	15,034,690.00	(2,785,907.00)

2022-23
First Interim
General Fund Projections by Department

		Suffer Co. One				Alternative					
		County Admin.	Special Education	Stop	ES	ROP	Education	PCA	SELPA	MAA	Total in Fund 01
Beginning Balance											
Prior Year Ending Bal.	9791	8,760,072	967,560	120,811	2,763,618	64,001	187,912	166,720	3,548,998	1,240,905	17,820,597
Beginning Balance Adjustments	9795	-	-	-	-	-	-	-	-	-	-
Total Beginning Balance		8,760,072	967,560	120,811	2,763,618	64,001	187,912	166,720	3,548,998	1,240,905	17,820,597
Income											
LCFF	8010-8099	8,242,846	-	-	505,973	-	283,049	290,506	680,221	-	10,002,595
Federal Revenues	8100-8299	401,397	143,183	3,147,906	554,088	-	464,374	52,402	623,375	-	5,386,725
State Revenues	8300-8599	922,777	897,722	146,955	1,124,327	740,017	224,868	17,478	11,190,463	-	15,264,607
Local Revenues	8600-8799	479,868	1,000,065	1,844,297	3,862,064	18,186	100,155	-	3,747,443	1,101,000	12,153,078
Total Income		10,046,888	2,040,970	5,139,158	6,046,452	758,203	1,072,446	360,386	16,241,502	1,101,000	42,807,005
Expenditures											
Salaries & Benefits	1000-3999	6,808,660	13,458,928	3,264,628	3,949,871	736,456	905,460	168,478	507,050	245,484	30,045,015
Books and Supplies	4000-4999	275,873	252,613	195,175	819,764	49,115	58,443	43,193	10,671	2,650	1,707,497
Services	5000-5999	1,366,445	2,267,676	1,370,771	1,651,595	324,310	365,865	107,702	273,427	168,819	7,896,610
Capital Outlay	6000-6599	716,591	36,204	-	10,000	65,793	182,077	4,680	-	-	1,015,345
Other Outgo	7100-7499	(2,597,508)	1,124,826	378,819	644,565	211,217	142,028	33,080	485,323	46,394	468,744
Total Expenditures		6,570,061	17,140,247	5,209,393	7,075,795	1,386,891	1,653,873	357,133	1,276,471	463,347	41,133,211
Interfund Transfers											
Transfers In	8910-8929	20,000	21,000	-	-	-	13,357	-	-	-	54,357
Transfers Out	7610-7629	3,311,655	-	-	352,403	-	-	-	-	850,000	4,514,058
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,224,500)	15,030,272	158,625	769,996	628,688	575,751	(3,458)	(14,935,374)	-	-
Total Transfers		(5,516,155)	15,051,272	158,625	417,593	628,688	589,108	(3,458)	(14,935,374)	(850,000)	(4,459,701)
Net Inc./Dec. in Fund Balance		(2,039,328)	(48,005)	88,390	(611,750)	-	7,681	(205)	29,657	(212,347)	(2,785,907)
Ending Fund Balance		6,720,744	919,555	209,201	2,151,868	64,001	195,593	166,515	3,578,655	1,028,558	15,034,690
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EFB	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	3,577	915,633	140,564	611,643	1,373	182,731	160,806	3,578,655	-	5,594,982
Other Designations	9780	4,424,304	3,922	68,637	1,540,225	62,628	12,862	5,709	-	1,028,558	7,146,845
Reserve for Economic Uncert.5%	9789	2,284,363	(1,000)	(300)	(200)	(500)	-	-	-	-	2,282,363
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	-

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,778,465.00	9,778,465.00	2,254,717.00	10,002,595.00	224,130.00	2.3%
2) Federal Revenue		8100-8299	4,895,206.00	4,895,206.00	660,594.52	5,386,725.00	491,519.00	10.0%
3) Other State Revenue		8300-8599	14,004,106.00	14,004,106.00	3,936,963.55	15,264,607.00	1,260,501.00	9.0%
4) Other Local Revenue		8600-8799	12,255,528.00	12,255,528.00	2,000,745.54	12,153,078.00	(102,450.00)	-0.8%
5) TOTAL, REVENUES			40,933,305.00	40,933,305.00	8,853,020.61	42,807,005.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,388,755.00	9,388,755.00	2,423,073.31	8,789,102.00	599,653.00	6.4%
2) Classified Salaries		2000-2999	11,149,653.00	11,149,653.00	3,344,896.38	11,674,497.00	(524,844.00)	-4.7%
3) Employee Benefits		3000-3999	9,588,122.00	9,588,122.00	2,469,543.15	9,581,416.00	6,706.00	0.1%
4) Books and Supplies		4000-4999	1,075,493.00	1,075,493.00	310,521.98	1,707,497.00	(632,004.00)	-58.8%
5) Services and Other Operating Expenditures		5000-5999	5,944,845.00	5,944,845.00	1,852,785.23	7,896,610.00	(1,951,765.00)	-32.8%
6) Capital Outlay		6000-6999	511,989.00	511,989.00	387,081.14	1,015,345.00	(503,356.00)	-98.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	467,846.00	467,846.00	143,544.95	563,133.00	(95,287.00)	-20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(116,949.00)	(116,949.00)	(15,421.80)	(94,389.00)	(22,560.00)	19.3%
9) TOTAL, EXPENDITURES			38,009,754.00	38,009,754.00	10,916,024.34	41,133,211.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,923,551.00	2,923,551.00	(2,063,003.73)	1,673,794.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
b) Transfers Out		7600-7629	2,589,923.00	2,589,923.00	0.00	4,514,058.00	(1,924,135.00)	-74.3%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,539,923.00)	(2,539,923.00)	0.00	(4,459,701.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			383,628.00	383,628.00	(2,063,003.73)	(2,785,907.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,805,822.00	15,805,822.00		17,820,597.00	2,014,775.00	12.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,805,822.00	15,805,822.00		17,820,597.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,805,822.00	15,805,822.00		17,820,597.00		
2) Ending Balance, June 30 (E + F1e)			16,189,450.00	16,189,450.00		15,034,690.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,230,745.00	5,230,745.00		5,594,982.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,394,145.15	9,394,145.15		7,146,844.55		
COE	0000	9780	5,423,521.15					
One Stop	0000	9780	33,464.00					
Educational services	0000	9780	1,324,767.00					
MAA	0000	9780	2,384,205.00					
ROP	0000	9780	51,595.00					
Special Ed	0000	9780	44,643.00					
SELPA	0000	9780	89,666.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	7,298.00					
COE	0000	9780		5,423,521.15				
One Stop	0000	9780		33,464.00				
Educational Services	0000	9780		1,324,767.00				
MAA	0000	9780		2,384,205.00				
ROP	0000	9780		51,595.00				
Special Ed	0000	9780		44,643.00				
SELPA	0000	9780		89,666.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		7,298.00				
COE	0000	9780				4,424,303.55		
One Stop	0000	9780				33,651.00		
Educational Services	0000	9780				1,540,225.00		
ROP	0000	9780				62,628.00		
MAA	0000	9780				1,028,558.00		
Special Ed	1100	9780				3,922.00		
One Stop	1100	9780				34,986.00		
Alternative Education	1100	9780				12,862.00		
Pathways Charter	1100	9780				5,709.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,029,983.85	2,029,983.85		2,282,363.45		
Unassigned/Unappropriated Amount		9790	(475,924.00)	(475,924.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,211,575.00	7,211,575.00	1,943,518.00	7,209,144.00	(2,431.00)	0.0%
Education Protection Account State Aid - Current Year		8012	807,489.00	807,489.00	249,956.00	1,034,048.00	226,559.00	28.1%
State Aid - Prior Years		8019	0.00	0.00	61,243.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,364.00	15,364.00	0.00	15,364.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	800.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,610,702.00	1,610,702.00	0.00	1,610,702.00	0.00	0.0%
Unsecured Roll Taxes		8042	78,662.00	78,662.00	0.00	78,662.00	0.00	0.0%
Prior Years' Taxes		8043	1,446.00	1,446.00	0.00	1,446.00	0.00	0.0%
Supplemental Taxes		8044	30,083.00	30,083.00	0.00	30,083.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			9,756,121.00	9,756,121.00	2,254,717.00	9,980,249.00	224,128.00	2.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	2.00	2.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,778,465.00	9,778,465.00	2,254,717.00	10,002,595.00	224,130.00	2.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	416,531.00	416,531.00	0.00	423,790.00	7,259.00	1.7%
Special Education Discretionary Grants		8182	130,799.00	130,799.00	0.00	237,549.00	106,750.00	81.6%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	103,079.00	103,079.00	12,027.02	115,106.00	12,027.00	11.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,462.00	13,462.00	0.00	13,359.00	(103.00)	-0.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	42,120.00	42,120.00	0.00	45,663.00	3,543.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	261,719.00	261,719.00	51,871.00	267,728.00	6,009.00	2.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,871,302.00	3,871,302.00	596,696.50	4,227,336.00	356,034.00	9.2%
TOTAL, FEDERAL REVENUE			4,895,206.00	4,895,206.00	660,594.52	5,386,725.00	491,519.00	10.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,426,721.00	10,426,721.00	3,014,810.00	10,905,902.00	479,181.00	4.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	289,872.00	289,872.00	86,488.00	289,872.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	36,449.00	36,449.00	0.00	39,751.00	3,302.00	9.1%
Lottery - Unrestricted and Instructional Materials		8560	76,359.00	76,359.00	0.00	78,208.00	1,849.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	697,256.00	697,256.00	180,696.13	740,017.00	42,761.00	6.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,736.00	134,736.00	0.00	134,736.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,342,713.00	2,342,713.00	654,969.42	3,076,121.00	733,408.00	31.3%
TOTAL, OTHER STATE REVENUE			14,004,106.00	14,004,106.00	3,936,963.55	15,264,607.00	1,260,501.00	9.0%
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	15,186.00	15,186.00	4,482.00	15,186.00	0.00	0.0%
All Other Sales		8639	66,000.00	66,000.00	2,225.00	66,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	34.26	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	927,309.14	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,713,172.00	2,713,172.00	320,250.00	3,238,736.00	525,564.00	19.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,917,433.00	1,917,433.00	90,737.41	1,826,340.00	(91,093.00)	-4.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	3,372,813.00	3,372,813.00	636,329.73	3,501,867.00	129,054.00	3.8%
Tuition		8710	4,010,924.00	4,010,924.00	19,378.00	3,344,949.00	(665,975.00)	-16.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			12,255,528.00	12,255,528.00	2,000,745.54	12,153,078.00	(102,450.00)	-0.8%
TOTAL, REVENUES			40,933,305.00	40,933,305.00	8,853,020.61	42,807,005.00	1,873,700.00	4.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,995,123.00	4,995,123.00	1,147,051.41	4,709,776.00	285,347.00	5.7%
Certificated Pupil Support Salaries		1200	1,285,268.00	1,285,268.00	362,028.16	1,268,065.00	17,203.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,096,364.00	3,096,364.00	913,993.74	2,805,261.00	291,103.00	9.4%
Other Certificated Salaries		1900	12,000.00	12,000.00	0.00	6,000.00	6,000.00	50.0%
TOTAL, CERTIFICATED SALARIES			9,388,755.00	9,388,755.00	2,423,073.31	8,789,102.00	599,653.00	6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,819,212.00	2,819,212.00	746,757.33	3,317,558.00	(498,346.00)	-17.7%
Classified Support Salaries		2200	1,935,427.00	1,935,427.00	554,923.74	1,846,728.00	88,699.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	2,854,435.00	2,854,435.00	976,841.82	2,934,103.00	(79,668.00)	-2.8%
Clerical, Technical and Office Salaries		2400	2,679,984.00	2,679,984.00	836,921.08	2,623,938.00	56,046.00	2.1%
Other Classified Salaries		2900	860,595.00	860,595.00	229,452.41	952,170.00	(91,575.00)	-10.6%
TOTAL, CLASSIFIED SALARIES			11,149,653.00	11,149,653.00	3,344,896.38	11,674,497.00	(524,844.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,439,296.00	2,439,296.00	405,017.99	2,354,755.00	84,541.00	3.5%
PERS		3201-3202	2,863,984.00	2,863,984.00	839,358.38	2,880,749.00	(16,765.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	1,072,754.00	1,072,754.00	311,223.65	1,042,952.00	29,802.00	2.8%
Health and Welfare Benefits		3401-3402	1,818,498.00	1,818,498.00	471,395.45	1,764,512.00	53,986.00	3.0%
Unemployment Insurance		3501-3502	106,949.00	106,949.00	28,941.73	102,053.00	4,896.00	4.6%
Workers' Compensation		3601-3602	353,185.00	353,185.00	100,433.08	352,748.00	437.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	195,106.00	195,106.00	58,588.28	200,735.00	(5,629.00)	-2.9%
Other Employee Benefits		3901-3902	738,350.00	738,350.00	254,584.59	882,912.00	(144,562.00)	-19.6%
TOTAL, EMPLOYEE BENEFITS			9,588,122.00	9,588,122.00	2,469,543.15	9,581,416.00	6,706.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	66,919.00	66,919.00	4,208.11	29,820.00	37,099.00	55.4%
Books and Other Reference Materials		4200	223,105.00	223,105.00	8,103.72	31,931.00	191,174.00	85.7%
Materials and Supplies		4300	645,413.00	645,413.00	194,878.42	1,410,006.00	(764,593.00)	-118.5%
Noncapitalized Equipment		4400	140,056.00	140,056.00	103,331.73	235,740.00	(95,684.00)	-68.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,075,493.00	1,075,493.00	310,521.98	1,707,497.00	(632,004.00)	-58.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	927,660.00	927,660.00	77,149.31	1,304,908.00	(377,248.00)	-40.7%
Travel and Conferences		5200	282,687.00	282,687.00	94,605.16	399,261.00	(116,574.00)	-41.2%
Dues and Memberships		5300	85,719.00	85,719.00	60,784.90	83,332.00	2,387.00	2.8%
Insurance		5400-5450	195,040.00	195,040.00	246,453.72	260,924.00	(65,884.00)	-33.8%
Operations and Housekeeping Services		5500	341,394.00	341,394.00	117,032.39	361,870.00	(20,476.00)	-6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447,040.00	447,040.00	121,987.84	445,323.00	1,717.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	.02	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(410,454.00)	(410,454.00)	(59,602.57)	(409,042.00)	(1,412.00)	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	3,944,535.00	3,944,535.00	1,158,111.39	5,310,284.00	(1,365,749.00)	-34.6%
Communications		5900	131,224.00	131,224.00	36,263.07	139,750.00	(8,526.00)	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,944,845.00	5,944,845.00	1,852,785.23	7,896,610.00	(1,951,765.00)	-32.8%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	325,768.00	325,768.00	249,475.51	543,870.00	(218,102.00)	-67.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	180,000.00	180,000.00	122,355.63	295,254.00	(115,254.00)	-64.0%
Equipment Replacement		6500	6,221.00	6,221.00	15,250.00	176,221.00	(170,000.00)	-2,732.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			511,989.00	511,989.00	387,081.14	1,015,345.00	(503,356.00)	-98.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	67,649.00	67,649.00	0.00	67,649.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	109,449.00	109,449.00	0.00	109,449.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	27,000.00	6,825.23	142,576.00	(115,576.00)	-428.1%
All Other Transfers		7281-7283	263,748.00	263,748.00	136,719.72	243,459.00	20,289.00	7.7%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,846.00	467,846.00	143,544.95	563,133.00	(95,287.00)	-20.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

2022-23 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(116,949.00)	(116,949.00)	(15,421.80)	(94,389.00)	(22,560.00)	19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(116,949.00)	(116,949.00)	(15,421.80)	(94,389.00)	(22,560.00)	19.3%
TOTAL, EXPENDITURES			38,009,754.00	38,009,754.00	10,916,024.34	41,133,211.00	(3,123,457.00)	-8.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	329,758.00	329,758.00	0.00	336,618.00	(6,860.00)	-2.1%
Other Authorized Interfund Transfers Out		7619	2,257,665.00	2,257,665.00	0.00	4,177,440.00	(1,919,775.00)	-85.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,589,923.00	2,589,923.00	0.00	4,514,058.00	(1,924,135.00)	-74.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,539,923.00)	(2,539,923.00)	0.00	(4,459,701.00)	1,919,778.00	-75.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,098,246.00	9,098,246.00	2,254,717.00	9,322,374.00	224,128.00	2.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,039.00	93,039.00	0.00	97,223.00	4,184.00	4.5%
4) Other Local Revenue		8600-8799	3,223,807.00	3,223,807.00	1,773,612.27	3,540,644.00	316,837.00	9.8%
5) TOTAL, REVENUES			12,415,092.00	12,415,092.00	4,028,329.27	12,960,241.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,104,832.00	2,104,832.00	592,190.02	1,899,140.00	205,692.00	9.8%
2) Classified Salaries		2000-2999	4,387,076.00	4,387,076.00	1,363,960.77	4,385,172.00	1,904.00	0.0%
3) Employee Benefits		3000-3999	2,535,252.00	2,535,252.00	767,298.57	2,530,535.00	4,717.00	0.2%
4) Books and Supplies		4000-4999	433,752.00	433,752.00	113,089.71	471,125.00	(37,373.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	1,795,664.00	1,795,664.00	1,308,748.20	2,191,890.00	(396,226.00)	-22.1%
6) Capital Outlay		6000-6999	241,221.00	241,221.00	286,764.88	466,445.00	(225,224.00)	-93.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,040,954.00)	(2,040,954.00)	(410,250.47)	(2,196,015.00)	155,061.00	-7.6%
9) TOTAL, EXPENDITURES			9,483,843.00	9,483,843.00	4,021,801.68	9,775,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,931,249.00	2,931,249.00	6,527.59	3,184,949.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
b) Transfers Out		7600-7629	2,589,923.00	2,589,923.00	0.00	4,514,058.00	(1,924,135.00)	-74.3%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(831,131.00)	(831,131.00)	0.00	(832,135.00)	(1,004.00)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,371,054.00)	(3,371,054.00)	0.00	(5,291,836.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,805.00)	(439,805.00)	6,527.59	(2,106,887.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,874,434.00	11,874,434.00		11,546,595.00	(327,839.00)	-2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,874,434.00	11,874,434.00		11,546,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,874,434.00	11,874,434.00		11,546,595.00		
2) Ending Balance, June 30 (E + F1e)			11,434,629.00	11,434,629.00		9,439,708.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,394,145.15	9,394,145.15		7,146,844.55		
COE	0000	9780	5,423,521.15					
One Stop	0000	9780	33,464.00					
Educational services	0000	9780	1,324,767.00					
MAA	0000	9780	2,384,205.00					
ROP	0000	9780	51,595.00					
Special Ed	0000	9780	44,643.00					
SELPA	0000	9780	89,666.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	7,298.00					
COE	0000	9780		5,423,521.15				
One Stop	0000	9780		33,464.00				
Educational Services	0000	9780		1,324,767.00				
MAA	0000	9780		2,384,205.00				
ROP	0000	9780		51,595.00				
Special Ed	0000	9780		44,643.00				
SELPA	0000	9780		89,666.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		7,298.00				
COE	0000	9780				4,424,303.55		
One Stop	0000	9780				33,651.00		
Educational Services	0000	9780				1,540,225.00		
ROP	0000	9780				62,628.00		
MAA	0000	9780				1,028,558.00		
Special Ed	1100	9780				3,922.00		
One Stop	1100	9780				34,986.00		
Alternative Education	1100	9780				12,862.00		
Pathways Charter	1100	9780				5,709.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,029,983.85	2,029,983.85		2,282,363.45		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,211,575.00	7,211,575.00	1,943,518.00	7,209,144.00	(2,431.00)	0.0%
Education Protection Account State Aid - Current Year		8012	807,489.00	807,489.00	249,956.00	1,034,048.00	226,559.00	28.1%
State Aid - Prior Years		8019	0.00	0.00	61,243.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,364.00	15,364.00	0.00	15,364.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	800.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,610,702.00	1,610,702.00	0.00	1,610,702.00	0.00	0.0%
Unsecured Roll Taxes		8042	78,662.00	78,662.00	0.00	78,662.00	0.00	0.0%
Prior Years' Taxes		8043	1,446.00	1,446.00	0.00	1,446.00	0.00	0.0%
Supplemental Taxes		8044	30,083.00	30,083.00	0.00	30,083.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			9,756,121.00	9,756,121.00	2,254,717.00	9,980,249.00	224,128.00	2.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	(680,219.00)	(680,219.00)	0.00	(680,219.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,098,246.00	9,098,246.00	2,254,717.00	9,322,374.00	224,128.00	2.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	36,449.00	36,449.00	0.00	39,751.00	3,302.00	9.1%
Lottery - Unrestricted and Instructional Materials		8560	54,590.00	54,590.00	0.00	55,472.00	882.00	1.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,039.00	93,039.00	0.00	97,223.00	4,184.00	4.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	15,186.00	15,186.00	4,482.00	15,186.00	0.00	0.0%
All Other Sales		8639	66,000.00	66,000.00	2,225.00	66,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	34.26	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	927,309.14	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,453,046.00	1,453,046.00	320,250.00	1,835,136.00	382,090.00	26.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	2,500.00	246.03	2,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	1,420,220.00	1,420,220.00	499,687.84	1,361,667.00	(58,553.00)	-4.1%
Tuition		8710	106,855.00	106,855.00	19,378.00	100,155.00	(6,700.00)	-6.3%
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			3,223,807.00	3,223,807.00	1,773,612.27	3,540,644.00	316,837.00	9.8%
TOTAL, REVENUES			12,415,092.00	12,415,092.00	4,028,329.27	12,960,241.00	545,149.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	281,664.00	281,664.00	78,495.31	294,256.00	(12,592.00)	-4.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,811,168.00	1,811,168.00	513,694.71	1,598,884.00	212,284.00	11.7%
Other Certificated Salaries		1900	12,000.00	12,000.00	0.00	6,000.00	6,000.00	50.0%
TOTAL, CERTIFICATED SALARIES			2,104,832.00	2,104,832.00	592,190.02	1,899,140.00	205,692.00	9.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	700.00	700.00	170.64	4,700.00	(4,000.00)	-571.4%
Classified Support Salaries		2200	339,194.00	339,194.00	104,897.72	364,725.00	(25,531.00)	-7.5%
Classified Supervisors' and Administrators' Salaries		2300	1,941,219.00	1,941,219.00	639,683.23	1,947,628.00	(6,409.00)	-0.3%
Clerical, Technical and Office Salaries		2400	1,922,176.00	1,922,176.00	578,720.65	1,847,177.00	74,999.00	3.9%
Other Classified Salaries		2900	183,787.00	183,787.00	40,488.53	220,942.00	(37,155.00)	-20.2%
TOTAL, CLASSIFIED SALARIES			4,387,076.00	4,387,076.00	1,363,960.77	4,385,172.00	1,904.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	359,969.00	359,969.00	107,159.67	336,338.00	23,631.00	6.6%
PERS		3201-3202	1,117,670.00	1,117,670.00	339,342.23	1,144,453.00	(26,783.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	364,615.00	364,615.00	111,681.33	315,411.00	49,204.00	13.5%
Health and Welfare Benefits		3401-3402	371,659.00	371,659.00	98,967.38	373,886.00	(2,227.00)	-0.6%
Unemployment Insurance		3501-3502	31,935.00	31,935.00	9,670.69	31,139.00	796.00	2.5%
Workers' Compensation		3601-3602	109,471.00	109,471.00	33,269.99	106,859.00	2,612.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	63,502.00	63,502.00	20,042.05	62,645.00	857.00	1.3%
Other Employee Benefits		3901-3902	116,431.00	116,431.00	47,165.23	159,804.00	(43,373.00)	-37.3%
TOTAL, EMPLOYEE BENEFITS			2,535,252.00	2,535,252.00	767,298.57	2,530,535.00	4,717.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	15,000.00	0.00	0.00	15,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	230.07	191.00	(191.00)	New
Materials and Supplies		4300	347,459.00	347,459.00	92,680.98	414,964.00	(67,505.00)	-19.4%
Noncapitalized Equipment		4400	71,293.00	71,293.00	20,178.66	55,970.00	15,323.00	21.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			433,752.00	433,752.00	113,089.71	471,125.00	(37,373.00)	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Travel and Conferences		5200	185,874.00	185,874.00	49,270.38	218,337.00	(32,463.00)	-17.5%
Dues and Memberships		5300	75,213.00	75,213.00	54,948.56	72,337.00	2,876.00	3.8%
Insurance		5400-5450	190,390.00	190,390.00	245,426.94	255,760.00	(65,370.00)	-34.3%
Operations and Housekeeping Services		5500	341,394.00	341,394.00	117,032.39	361,870.00	(20,476.00)	-6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,762.00	240,762.00	59,636.98	243,413.00	(2,651.00)	-1.1%
Transfers of Direct Costs		5710	(691,584.00)	(691,584.00)	(46,598.59)	(610,395.00)	(81,189.00)	11.7%
Transfers of Direct Costs - Interfund		5750	(410,454.00)	(410,454.00)	(59,602.57)	(409,042.00)	(1,412.00)	0.3%
Professional/Consulting Services and Operating Expenditures		5800	1,743,963.00	1,743,963.00	861,519.55	1,961,754.00	(217,791.00)	-12.5%
Communications		5900	95,106.00	95,106.00	27,114.56	97,856.00	(2,750.00)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,795,664.00	1,795,664.00	1,308,748.20	2,191,890.00	(396,226.00)	-22.1%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	55,000.00	149,159.25	168,370.00	(113,370.00)	-206.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	180,000.00	180,000.00	122,355.63	271,854.00	(91,854.00)	-51.0%
Equipment Replacement		6500	6,221.00	6,221.00	15,250.00	26,221.00	(20,000.00)	-321.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,221.00	241,221.00	286,764.88	466,445.00	(225,224.00)	-93.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,000.00	27,000.00	0.00	27,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,924,005.00)	(1,924,005.00)	(394,828.67)	(2,101,626.00)	177,621.00	-9.2%
Transfers of Indirect Costs - Interfund		7350	(116,949.00)	(116,949.00)	(15,421.80)	(94,389.00)	(22,560.00)	19.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,040,954.00)	(2,040,954.00)	(410,250.47)	(2,196,015.00)	155,061.00	-7.6%
TOTAL, EXPENDITURES			9,483,843.00	9,483,843.00	4,021,801.68	9,775,292.00	(291,449.00)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	54,357.00	4,357.00	8.7%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	329,758.00	329,758.00	0.00	336,618.00	(6,860.00)	-2.1%
Other Authorized Interfund Transfers Out		7619	2,257,665.00	2,257,665.00	0.00	4,177,440.00	(1,919,775.00)	-85.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,589,923.00	2,589,923.00	0.00	4,514,058.00	(1,924,135.00)	-74.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(831,131.00)	(831,131.00)	0.00	(832,135.00)	(1,004.00)	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(831,131.00)	(831,131.00)	0.00	(832,135.00)	(1,004.00)	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,371,054.00)	(3,371,054.00)	0.00	(5,291,836.00)	(1,920,782.00)	57.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	680,219.00	680,219.00	0.00	680,221.00	2.00	0.0%
2) Federal Revenue		8100-8299	4,895,206.00	4,895,206.00	660,594.52	5,386,725.00	491,519.00	10.0%
3) Other State Revenue		8300-8599	13,911,067.00	13,911,067.00	3,936,963.55	15,167,384.00	1,256,317.00	9.0%
4) Other Local Revenue		8600-8799	9,031,721.00	9,031,721.00	227,133.27	8,612,434.00	(419,287.00)	-4.6%
5) TOTAL, REVENUES			28,518,213.00	28,518,213.00	4,824,691.34	29,846,764.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,283,923.00	7,283,923.00	1,830,883.29	6,889,962.00	393,961.00	5.4%
2) Classified Salaries		2000-2999	6,762,577.00	6,762,577.00	1,980,935.61	7,289,325.00	(526,748.00)	-7.8%
3) Employee Benefits		3000-3999	7,052,870.00	7,052,870.00	1,702,244.58	7,050,881.00	1,989.00	0.0%
4) Books and Supplies		4000-4999	641,741.00	641,741.00	197,432.27	1,236,372.00	(594,631.00)	-92.7%
5) Services and Other Operating Expenditures		5000-5999	4,149,181.00	4,149,181.00	544,037.03	5,704,720.00	(1,555,539.00)	-37.5%
6) Capital Outlay		6000-6999	270,768.00	270,768.00	100,316.26	548,900.00	(278,132.00)	-102.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	440,846.00	440,846.00	143,544.95	536,133.00	(95,287.00)	-21.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,924,005.00	1,924,005.00	394,828.67	2,101,626.00	(177,621.00)	-9.2%
9) TOTAL, EXPENDITURES			28,525,911.00	28,525,911.00	6,894,222.66	31,357,919.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,698.00)	(7,698.00)	(2,069,531.32)	(1,511,155.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	831,131.00	831,131.00	0.00	832,135.00	1,004.00	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			831,131.00	831,131.00	0.00	832,135.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			823,433.00	823,433.00	(2,069,531.32)	(679,020.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,931,388.00	3,931,388.00		6,274,002.00	2,342,614.00	59.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,931,388.00	3,931,388.00		6,274,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,931,388.00	3,931,388.00		6,274,002.00		
2) Ending Balance, June 30 (E + F1e)			4,754,821.00	4,754,821.00		5,594,982.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,230,745.00	5,230,745.00		5,594,982.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(475,924.00)	(475,924.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	680,219.00	680,219.00	0.00	680,221.00	2.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			680,219.00	680,219.00	0.00	680,221.00	2.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	416,531.00	416,531.00	0.00	423,790.00	7,259.00	1.7%
Special Education Discretionary Grants		8182	130,799.00	130,799.00	0.00	237,549.00	106,750.00	81.6%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	103,079.00	103,079.00	12,027.02	115,106.00	12,027.00	11.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,462.00	13,462.00	0.00	13,359.00	(103.00)	-0.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	42,120.00	42,120.00	0.00	45,663.00	3,543.00	8.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	261,719.00	261,719.00	51,871.00	267,728.00	6,009.00	2.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,871,302.00	3,871,302.00	596,696.50	4,227,336.00	356,034.00	9.2%
TOTAL, FEDERAL REVENUE			4,895,206.00	4,895,206.00	660,594.52	5,386,725.00	491,519.00	10.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,426,721.00	10,426,721.00	3,014,810.00	10,905,902.00	479,181.00	4.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	289,872.00	289,872.00	86,488.00	289,872.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	21,769.00	21,769.00	0.00	22,736.00	967.00	4.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	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	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	697,256.00	697,256.00	180,696.13	740,017.00	42,761.00	6.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,736.00	134,736.00	0.00	134,736.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,340,713.00	2,340,713.00	654,969.42	3,074,121.00	733,408.00	31.3%
TOTAL, OTHER STATE REVENUE			13,911,067.00	13,911,067.00	3,936,963.55	15,167,384.00	1,256,317.00	9.0%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,260,126.00	1,260,126.00	0.00	1,403,600.00	143,474.00	11.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,914,933.00	1,914,933.00	90,491.38	1,823,840.00	(91,093.00)	-4.8%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,952,593.00	1,952,593.00	136,641.89	2,140,200.00	187,607.00	9.6%
Tuition		8710	3,904,069.00	3,904,069.00	0.00	3,244,794.00	(659,275.00)	-16.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			9,031,721.00	9,031,721.00	227,133.27	8,612,434.00	(419,287.00)	-4.6%
TOTAL, REVENUES			28,518,213.00	28,518,213.00	4,824,691.34	29,846,764.00	1,328,551.00	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,713,459.00	4,713,459.00	1,068,556.10	4,415,520.00	297,939.00	6.3%
Certificated Pupil Support Salaries		1200	1,285,268.00	1,285,268.00	362,028.16	1,268,065.00	17,203.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,285,196.00	1,285,196.00	400,299.03	1,206,377.00	78,819.00	6.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,283,923.00	7,283,923.00	1,830,883.29	6,889,962.00	393,961.00	5.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,818,512.00	2,818,512.00	746,586.69	3,312,858.00	(494,346.00)	-17.5%
Classified Support Salaries		2200	1,596,233.00	1,596,233.00	450,026.02	1,482,003.00	114,230.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	913,216.00	913,216.00	337,158.59	986,475.00	(73,259.00)	-8.0%
Clerical, Technical and Office Salaries		2400	757,808.00	757,808.00	258,200.43	776,761.00	(18,953.00)	-2.5%
Other Classified Salaries		2900	676,808.00	676,808.00	188,963.88	731,228.00	(54,420.00)	-8.0%
TOTAL, CLASSIFIED SALARIES			6,762,577.00	6,762,577.00	1,980,935.61	7,289,325.00	(526,748.00)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,079,327.00	2,079,327.00	297,858.32	2,018,417.00	60,910.00	2.9%
PERS		3201-3202	1,746,314.00	1,746,314.00	500,016.15	1,736,296.00	10,018.00	0.6%
OASDI/Medicare/Alternative		3301-3302	708,139.00	708,139.00	199,542.32	727,541.00	(19,402.00)	-2.7%
Health and Welfare Benefits		3401-3402	1,446,839.00	1,446,839.00	372,428.07	1,390,626.00	56,213.00	3.9%
Unemployment Insurance		3501-3502	75,014.00	75,014.00	19,271.04	70,914.00	4,100.00	5.5%
Workers' Compensation		3601-3602	243,714.00	243,714.00	67,163.09	245,889.00	(2,175.00)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	131,604.00	131,604.00	38,546.23	138,090.00	(6,486.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	621,919.00	621,919.00	207,419.36	723,108.00	(101,189.00)	-16.3%
TOTAL, EMPLOYEE BENEFITS			7,052,870.00	7,052,870.00	1,702,244.58	7,050,881.00	1,989.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,919.00	51,919.00	4,208.11	29,820.00	22,099.00	42.6%
Books and Other Reference Materials		4200	223,105.00	223,105.00	7,873.65	31,740.00	191,365.00	85.8%
Materials and Supplies		4300	297,954.00	297,954.00	102,197.44	995,042.00	(697,088.00)	-234.0%
Noncapitalized Equipment		4400	68,763.00	68,763.00	83,153.07	179,770.00	(111,007.00)	-161.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			641,741.00	641,741.00	197,432.27	1,236,372.00	(594,631.00)	-92.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	902,660.00	902,660.00	77,149.31	1,304,908.00	(402,248.00)	-44.6%
Travel and Conferences		5200	96,813.00	96,813.00	45,334.78	180,924.00	(84,111.00)	-86.9%
Dues and Memberships		5300	10,506.00	10,506.00	5,836.34	10,995.00	(489.00)	-4.7%
Insurance		5400-5450	4,650.00	4,650.00	1,026.78	5,164.00	(514.00)	-11.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,278.00	206,278.00	62,350.86	201,910.00	4,368.00	2.1%
Transfers of Direct Costs		5710	691,584.00	691,584.00	46,598.61	610,395.00	81,189.00	11.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,200,572.00	2,200,572.00	296,591.84	3,348,530.00	(1,147,958.00)	-52.2%
Communications		5900	36,118.00	36,118.00	9,148.51	41,894.00	(5,776.00)	-16.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,149,181.00	4,149,181.00	544,037.03	5,704,720.00	(1,555,539.00)	-37.5%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	270,768.00	270,768.00	100,316.26	375,500.00	(104,732.00)	-38.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	23,400.00	(23,400.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	150,000.00	(150,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,768.00	270,768.00	100,316.26	548,900.00	(278,132.00)	-102.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	67,649.00	67,649.00	0.00	67,649.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	109,449.00	109,449.00	0.00	109,449.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	6,825.23	115,576.00	(115,576.00)	New
All Other Transfers		7281-7283	263,748.00	263,748.00	136,719.72	243,459.00	20,289.00	7.7%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			440,846.00	440,846.00	143,544.95	536,133.00	(95,287.00)	-21.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,924,005.00	1,924,005.00	394,828.67	2,101,626.00	(177,621.00)	-9.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,924,005.00	1,924,005.00	394,828.67	2,101,626.00	(177,621.00)	-9.2%
TOTAL, EXPENDITURES			28,525,911.00	28,525,911.00	6,894,222.66	31,357,919.00	(2,832,008.00)	-9.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	831,131.00	831,131.00	0.00	832,135.00	1,004.00	0.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			831,131.00	831,131.00	0.00	832,135.00	1,004.00	0.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			831,131.00	831,131.00	0.00	832,135.00	(1,004.00)	-0.1%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		23,280.11	0.00%	23,280.11	0.00%	23,280.11
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,002,595.00	0.00%	10,002,595.00	0.00%	10,002,595.00
2. Federal Revenues	8100-8299	5,386,725.00	(21.45%)	4,231,255.00	0.00%	4,231,255.00
3. Other State Revenues	8300-8599	15,264,607.00	(1.37%)	15,056,125.00	0.00%	15,056,125.00
4. Other Local Revenues	8600-8799	12,153,078.00	4.95%	12,754,977.00	.06%	12,762,125.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,357.00	0.00%	54,357.00	0.00%	54,357.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,861,362.00	(1.78%)	42,099,309.00	.02%	42,106,457.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,789,102.00		8,990,685.00
b. Step & Column Adjustment				131,836.00		134,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				69,747.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,789,102.00	2.29%	8,990,685.00	1.50%	9,125,545.00
2. Classified Salaries						
a. Base Salaries				11,674,497.00		11,856,886.00
b. Step & Column Adjustment				175,118.00		177,853.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,271.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,674,497.00	1.56%	11,856,886.00	1.50%	12,034,739.00
3. Employee Benefits	3000-3999	9,581,416.00	1.37%	9,712,554.00	.76%	9,786,034.00
4. Books and Supplies	4000-4999	1,707,497.00	(3.74%)	1,643,667.00	.64%	1,654,252.00
5. Services and Other Operating Expenditures	5000-5999	7,896,610.00	(3.11%)	7,651,160.00	.78%	7,711,092.00
6. Capital Outlay	6000-6999	1,015,345.00	(64.50%)	360,465.00	0.00%	360,465.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	563,133.00	(20.52%)	447,557.00	0.00%	447,557.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(94,389.00)	0.00%	(94,389.00)	(100.00%)	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,514,058.00	(57.60%)	1,914,058.00	0.00%	1,914,058.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,647,269.00	(6.93%)	42,482,643.00	1.30%	43,033,742.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,785,907.00)		(383,334.00)		(927,285.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		17,820,597.00		15,034,690.00		14,651,356.00
2. Ending Fund Balance (Sum lines C and D1)		15,034,690.00		14,651,356.00		13,724,071.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	5,594,982.00		4,800,241.00		3,693,269.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,063,154.85		7,716,482.85		7,868,614.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,366,053.15		2,124,132.15		2,151,687.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,034,690.00		14,651,356.00		13,724,071.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,366,053.15		2,124,132.15		2,151,687.10
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,366,053.15		2,124,132.15		2,151,687.10
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.18%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sutter County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		9,966,362.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if Line F1a is No)		45,647,269.00		42,482,643.00		43,033,742.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,647,269.00		42,482,643.00		43,033,742.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		45,647,269.00		42,482,643.00		43,033,742.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,369,418.07		1,274,479.29		1,291,012.26
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,369,418.07		1,274,479.29		1,291,012.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		23,280.11	0.00%	23,280.11	0.00%	23,280.11
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,322,374.00	0.00%	9,322,374.00	0.00%	9,322,374.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	97,223.00	0.00%	97,223.00	0.00%	97,223.00
4. Other Local Revenues	8600-8799	3,540,644.00	.20%	3,547,792.00	.20%	3,554,940.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,357.00	0.00%	54,357.00	0.00%	54,357.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(832,135.00)	.71%	(838,009.00)	0.00%	(838,009.00)
6. Total (Sum lines A1 thru A5c)		12,182,463.00	.01%	12,183,737.00	.06%	12,190,885.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,899,140.00		1,904,232.00
b. Step & Column Adjustment				28,487.00		28,563.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,395.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,899,140.00	.27%	1,904,232.00	1.50%	1,932,795.00
2. Classified Salaries						
a. Base Salaries				4,385,172.00		4,481,453.00
b. Step & Column Adjustment				65,778.00		67,222.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				30,503.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,385,172.00	2.20%	4,481,453.00	1.50%	4,548,675.00
3. Employee Benefits	3000-3999	2,530,535.00	1.59%	2,570,686.00	.44%	2,581,954.00
4. Books and Supplies	4000-4999	471,125.00	2.13%	481,144.00	2.20%	491,729.00
5. Services and Other Operating Expenditures	5000-5999	2,191,890.00	2.91%	2,255,773.00	2.52%	2,312,705.00
6. Capital Outlay	6000-6999	466,445.00	(28.62%)	332,965.00	0.00%	332,965.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,000.00	0.00%	27,000.00	0.00%	27,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,196,015.00)	(.05%)	(2,194,981.00)	(2.93%)	(2,130,683.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,514,058.00	(57.60%)	1,914,058.00	0.00%	1,914,058.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,289,350.00	(17.61%)	11,772,330.00	2.03%	12,011,198.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,106,887.00)		411,407.00		179,687.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,546,595.00		9,439,708.00		9,851,115.00
2. Ending Fund Balance (Sum lines C and D1)		9,439,708.00		9,851,115.00		10,030,802.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,063,154.85		7,716,482.85		7,868,614.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,366,053.15		2,124,132.15		2,151,687.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,439,708.00		9,851,115.00		10,030,802.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,366,053.15		2,124,132.15		2,151,687.10
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,366,053.15		2,124,132.15		2,151,687.10
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment to Certificated salaries is removing 2022-23 actuals for a position that will not be filled. The adjustment to classified salaries is to fund staff currently funded with local COVID dollars.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	680,221.00	0.00%	680,221.00	0.00%	680,221.00
2. Federal Revenues	8100-8299	5,386,725.00	(21.45%)	4,231,255.00	0.00%	4,231,255.00
3. Other State Revenues	8300-8599	15,167,384.00	(1.37%)	14,958,902.00	0.00%	14,958,902.00
4. Other Local Revenues	8600-8799	8,612,434.00	6.91%	9,207,185.00	0.00%	9,207,185.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	832,135.00	.71%	838,009.00	0.00%	838,009.00
6. Total (Sum lines A1 thru A5c)		30,678,899.00	(2.49%)	29,915,572.00	0.00%	29,915,572.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,889,962.00		7,086,453.00
b. Step & Column Adjustment				103,349.00		106,297.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				93,142.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,889,962.00	2.85%	7,086,453.00	1.50%	7,192,750.00
2. Classified Salaries						
a. Base Salaries				7,289,325.00		7,375,433.00
b. Step & Column Adjustment				109,340.00		110,631.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(23,232.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,289,325.00	1.18%	7,375,433.00	1.50%	7,486,064.00
3. Employee Benefits	3000-3999	7,050,881.00	1.29%	7,141,868.00	.87%	7,204,080.00
4. Books and Supplies	4000-4999	1,236,372.00	(5.97%)	1,162,523.00	0.00%	1,162,523.00
5. Services and Other Operating Expenditures	5000-5999	5,704,720.00	(5.42%)	5,395,387.00	.06%	5,398,387.00
6. Capital Outlay	6000-6999	548,900.00	(94.99%)	27,500.00	0.00%	27,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	536,133.00	(21.56%)	420,557.00	0.00%	420,557.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,101,626.00	(.05%)	2,100,592.00	1.43%	2,130,683.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		31,357,919.00	(2.07%)	30,710,313.00	1.02%	31,022,544.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(679,020.00)		(794,741.00)		(1,106,972.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,274,002.00		5,594,982.00		4,800,241.00
2. Ending Fund Balance (Sum lines C and D1)		5,594,982.00		4,800,241.00		3,693,269.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,594,982.00		4,800,241.00		3,693,269.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,594,982.00		4,800,241.00		3,693,269.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment to certificated salaries in year 23-24 is the net of staffing two additional classrooms within Special Education and removing certificated staff funded with ESSERs. The adjustment to classified salaries in year 23-24 is the net of adding two classrooms within Special Education and removing classified staff funded with COVID funds.						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			14,325,201.00	14,545,978.00	14,411,241.00	14,200,035.00	14,536,315.00	14,164,619.00	13,257,019.00	15,045,502.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		347,058.00	408,301.00	874,657.00	624,701.00	648,823.00	907,335.00	648,823.00	648,823.00
Property Taxes	8020-8079		0.00	134.00	0.00	0.00	0.00	51,090.00	958,944.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		66,940.00	169,835.00	191,501.00	232,317.00	309,619.00	353,828.00	436,361.00	353,383.00
Other State Revenue	8300-8599		619,497.00	937,270.00	1,265,099.00	1,115,098.00	1,481,811.00	1,135,232.00	1,353,951.00	1,187,603.00
Other Local Revenue	8600-8799		49,857.00	114,937.00	279,599.00	1,373,886.00	160,227.00	214,205.00	1,555,677.00	1,720,935.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,083,352.00	1,630,477.00	2,610,856.00	3,346,002.00	2,600,480.00	2,661,690.00	4,953,756.00	3,910,744.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		285,076.00	714,168.00	708,821.00	715,008.00	825,603.00	822,421.00	715,674.00	731,748.00
Classified Salaries	2000-2999		586,391.00	910,914.00	914,018.00	933,573.00	947,628.00	1,038,847.00	1,064,981.00	967,887.00
Employee Benefits	3000-3999		342,113.00	693,602.00	712,630.00	721,198.00	741,300.00	751,297.00	759,329.00	725,925.00
Books and Supplies	4000-4999		8,667.00	119,303.00	90,707.00	91,846.00	157,610.00	215,146.00	107,932.00	116,496.00
Services	5000-5999		709,706.00	241,864.00	549,357.00	351,858.00	546,536.00	855,096.00	565,724.00	569,406.00
Capital Outlay	6000-6599		0.00	89,867.00	15,250.00	281,964.00	149,518.00	23,161.00	93,224.00	76,018.00
Other Outgo	7000-7499		(3,858.00)	(1,714.00)	129,823.00	3,773.00	(4,737.00)	(1,435.00)	(1,730.00)	18,246.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,928,095.00	2,768,004.00	3,120,606.00	3,099,220.00	3,363,458.00	3,704,533.00	3,305,134.00	3,205,726.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,729,352.00	2,012,206.00	1,998,345.00	279,174.00	470,106.00	455,414.00	145,199.00	93,151.00	81,809.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,729,352.00	2,012,206.00	1,998,345.00	279,174.00	470,106.00	455,414.00	145,199.00	93,151.00	81,809.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,233,957.00	946,686.00	995,555.00	(19,370.00)	380,608.00	64,132.00	9,956.00	(46,710.00)	86,075.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,233,957.00	946,686.00	995,555.00	(19,370.00)	380,608.00	64,132.00	9,956.00	(46,710.00)	86,075.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,495,395.00	1,065,520.00	1,002,790.00	298,544.00	89,498.00	391,282.00	135,243.00	139,861.00	(4,266.00)
E. NET INCREASE/DECREASE (B - C + D)			220,777.00	(134,737.00)	(211,206.00)	336,280.00	(371,696.00)	(907,600.00)	1,788,483.00	700,752.00
F. ENDING CASH (A + E)			14,545,978.00	14,411,241.00	14,200,035.00	14,536,315.00	14,164,619.00	13,257,019.00	15,045,502.00	15,746,254.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		15,746,254.00	14,557,590.00	13,779,296.00	12,684,693.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	907,335.00	648,823.00	648,823.00	929,690.00	0.00		8,243,192.00	8,243,192.00
Property Taxes	8020-8079	51,090.00	11,149.00	587,270.00	77,379.00			1,737,056.00	1,737,057.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,344.00			22,344.00	22,346.00
Federal Revenue	8100-8299	353,832.00	368,154.00	425,654.00	2,125,299.00			5,386,723.00	5,386,725.00
Other State Revenue	8300-8599	371,044.00	782,529.00	932,288.00	4,083,186.00			15,264,608.00	15,264,607.00
Other Local Revenue	8600-8799	608,227.00	1,677,265.00	613,980.00	3,784,285.00			12,153,080.00	12,153,078.00
Interfund Transfers In	8910-8929	0.00	(1,206.00)	2,412.00	53,151.00			54,357.00	54,357.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,291,528.00	3,486,714.00	3,210,427.00	11,075,334.00	0.00	0.00	42,861,360.00	42,861,362.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	780,857.00	760,001.00	740,612.00	989,113.00	0.00		8,789,102.00	8,789,102.00
Classified Salaries	2000-2999	1,013,480.00	1,007,402.00	1,028,510.00	1,260,866.00			11,674,497.00	11,674,497.00
Employee Benefits	3000-3999	748,613.00	737,846.00	744,165.00	1,903,398.00			9,581,416.00	9,581,416.00
Books and Supplies	4000-4999	139,344.00	146,345.00	112,858.00	401,243.00			1,707,497.00	1,707,497.00
Services	5000-5999	619,079.00	417,713.00	479,558.00	1,990,713.00			7,896,610.00	7,896,610.00
Capital Outlay	6000-6599	43,934.00	65,277.00	9,522.00	167,610.00			1,015,345.00	1,015,345.00
Other Outgo	7000-7499	12,111.00	11,779.00	12,810.00	293,676.00			468,744.00	468,744.00
Interfund Transfers Out	7600-7629	0.00	1,131,853.00	0.00	3,382,205.00			4,514,058.00	4,514,058.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,357,418.00	4,278,216.00	3,128,035.00	10,388,824.00	0.00	0.00	45,647,269.00	45,647,269.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	34,623.00	29,923.00	(9,136.00)	(5,445,485.00)	5,584,021.00		5,729,350.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		34,623.00	29,923.00	(9,136.00)	(5,445,485.00)	5,584,021.00	0.00	5,729,350.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	157,397.00	16,715.00	1,167,859.00	(4,426,371.00)	2,901,425.00		2,233,957.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		157,397.00	16,715.00	1,167,859.00	(4,426,371.00)	2,901,425.00	0.00	2,233,957.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(122,774.00)	13,208.00	(1,176,995.00)	(1,019,114.00)	2,682,596.00	0.00	3,495,393.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,188,664.00)	(778,294.00)	(1,094,603.00)	(332,604.00)	2,682,596.00	0.00	709,484.00	(2,785,907.00)
F. ENDING CASH (A + E)		14,557,590.00	13,779,296.00	12,684,693.00	12,352,089.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,034,685.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			12,352,089.00	12,394,657.00	11,385,227.00	12,181,078.00	10,386,486.00	9,951,812.00	8,876,143.00	10,651,242.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	134.00	0.00	0.00	0.00	51,090.00	958,944.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		45,570.00	146,684.00	487,495.00	203,156.00	243,205.00	277,930.00	342,760.00	277,581.00
Other State Revenue	8300-8599		1,241,624.00	1,057,676.00	2,106,906.00	303,076.00	1,461,572.00	1,119,727.00	1,335,459.00	1,171,383.00
Other Local Revenue	8600-8799		110,596.00	59,065.00	166,294.00	590,115.00	168,162.00	224,814.00	1,632,724.00	1,806,166.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,742,798.00	1,608,567.00	3,583,597.00	1,717,361.00	2,493,953.00	2,496,447.00	4,890,901.00	3,876,144.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		267,843.00	729,456.00	740,088.00	735,157.00	844,539.00	841,284.00	732,088.00	748,531.00
Classified Salaries	2000-2999		577,094.00	957,961.00	942,679.00	973,815.00	962,432.00	1,055,077.00	1,081,619.00	983,008.00
Employee Benefits	3000-3999		704,764.00	717,073.00	712,716.00	718,738.00	751,446.00	761,580.00	769,721.00	735,861.00
Books and Supplies	4000-4999		40,161.00	121,805.00	146,579.00	123,509.00	151,718.00	207,103.00	103,898.00	112,141.00
Services	5000-5999		763,831.00	646,887.00	485,140.00	841,194.00	529,548.00	828,517.00	548,140.00	551,707.00
Capital Outlay	6000-6599		0.00	180.00	5,797.00	24,351.00	53,081.00	8,222.00	33,096.00	26,988.00
Other Outgo	7000-7499		(1,592.00)	12,879.00	51,996.00	59,043.00	(3,569.00)	(1,081.00)	(1,304.00)	13,747.00
Interfund Transfers Out	7600-7629		79,755.00	86,401.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,431,856.00	3,272,642.00	3,084,995.00	3,475,807.00	3,289,195.00	3,700,702.00	3,267,258.00	3,171,983.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,584,021.00	1,961,165.00	1,947,655.00	272,092.00	458,181.00	443,862.00	141,516.00	90,789.00	79,734.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,584,021.00	1,961,165.00	1,947,655.00	272,092.00	458,181.00	443,862.00	141,516.00	90,789.00	79,734.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,901,425.00	1,229,539.00	1,293,010.00	(25,157.00)	494,327.00	83,294.00	12,930.00	(60,667.00)	111,793.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,901,425.00	1,229,539.00	1,293,010.00	(25,157.00)	494,327.00	83,294.00	12,930.00	(60,667.00)	111,793.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,682,596.00	731,626.00	654,645.00	297,249.00	(36,146.00)	360,568.00	128,586.00	151,456.00	(32,059.00)
E. NET INCREASE/DECREASE (B - C + D)			42,568.00	(1,009,430.00)	795,851.00	(1,794,592.00)	(434,674.00)	(1,075,669.00)	1,775,099.00	672,102.00
F. ENDING CASH (A + E)			12,394,657.00	11,385,227.00	12,181,078.00	10,386,486.00	9,951,812.00	8,876,143.00	10,651,242.00	11,323,344.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,323,344.00	9,963,268.00	9,816,942.00	8,257,381.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	621,014.00	1,358,436.00			8,243,194.00	
Property Taxes	8020-8079	51,090.00	11,149.00	587,270.00	77,379.00			1,737,056.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,328.00			22,344.00	
Federal Revenue	8100-8299	277,934.00	289,184.00	334,350.00	1,305,406.00			4,231,255.00	
Other State Revenue	8300-8599	365,977.00	771,842.00	919,554.00	3,201,328.00			15,056,124.00	
Other Local Revenue	8600-8799	638,350.00	1,760,334.00	644,388.00	4,953,968.00			12,754,976.00	
Interfund Transfers In	8910-8929	0.00	(1,206.00)	2,412.00	53,151.00			54,357.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,156,237.00	3,452,317.00	3,108,988.00	10,971,996.00	0.00	0.00	42,099,306.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	798,767.00	777,432.00	757,598.00	1,017,903.00			8,990,686.00	
Classified Salaries	2000-2999	1,029,314.00	1,023,140.00	1,044,578.00	1,226,167.00			11,856,884.00	
Employee Benefits	3000-3999	758,859.00	747,944.00	754,350.00	1,579,501.00			9,712,553.00	
Books and Supplies	4000-4999	134,135.00	140,874.00	108,640.00	253,103.00			1,643,666.00	
Services	5000-5999	599,836.00	404,730.00	464,652.00	986,980.00			7,651,162.00	
Capital Outlay	6000-6599	15,597.00	23,174.00	3,380.00	166,598.00			360,464.00	
Other Outgo	7000-7499	9,125.00	8,874.00	9,652.00	195,398.00			353,168.00	
Interfund Transfers Out	7600-7629	0.00	479,930.00	0.00	1,267,973.00			1,914,059.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,345,633.00	3,606,098.00	3,142,850.00	6,693,623.00	0.00	0.00	42,482,642.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	33,745.00	29,164.00	(8,904.00)	(5,231,257.00)	5,366,280.00		5,584,022.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		33,745.00	29,164.00	(8,904.00)	(5,231,257.00)	5,366,280.00	0.00	5,584,022.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	204,425.00	21,709.00	1,516,795.00	(5,748,894.00)	3,768,320.00		2,901,424.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		204,425.00	21,709.00	1,516,795.00	(5,748,894.00)	3,768,320.00	0.00	2,901,424.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(170,680.00)	7,455.00	(1,525,699.00)	517,637.00	1,597,960.00	0.00	2,682,598.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,360,076.00)	(146,326.00)	(1,559,561.00)	4,796,010.00	1,597,960.00	0.00	2,299,262.00	0.00
F. ENDING CASH (A + E)		9,963,268.00	9,816,942.00	8,257,381.00	13,053,391.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,651,351.00	

OTHER FUNDS



Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

Increase in Federal revenue attributed to receiving American Rescue Plan (ARP) one-time Federal funds. The funds will be passed through to districts.

Fund 11 - Adult Education

Increase in other State revenue due to adjusting the California Adult Education Program (CAEP) to match updated award letter. Decrease in certificated salaries due to projecting fewer hourly teachers and not filling a vacant position.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

No significant changes.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

Projected building expenses to occur during the 2022-23 year. Increase transfer in for facility needs.

Fund 63 – Enterprise Fund

- Shady Creek – No significant changes
- Career Training Center – Reduce cosmetology revenue and hourly teacher projections to align with updated starting date. Increase marketing budget for the Career Training Center.

Fund 67 – OPEB

No significant changes.

First Interim 2022-23 Other Funds Projections

		FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Cap. Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	Total in Funds
Beginning Balance											-
Prior Year Ending Bal.	9791	(10,800.00)	80,796.00	(2,264.00)	-	1,210,040.00	6,186,999.00	(4,770.00)	7,945.00	4,710,775.00	12,178,721.00
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	4,373,718.00	358,095.00	53,117.00	60,000.00	-	-	-	-	-	4,844,930.00
State Revenues	8300-8599	5,592,644.00	3,698,893.00	6,825.00	6,000.00	-	-	40,913.00	-	-	9,345,275.00
Local Revenues	8600-8799	-	-	-	-	10,000.00	25,000.00	388,738.00	720,541.00	450,000.00	1,594,279.00
Total Income		9,966,362.00	4,056,988.00	59,942.00	66,000.00	10,000.00	25,000.00	429,651.00	720,541.00	450,000.00	15,784,484.00
Expenditures											
Salaries & Benefits	1000-3999	-	1,078,715.00	-	179,929.00	-	-	281,183.00	1,039,815.00	-	2,579,642.00
Books and Supplies	4000-4999	-	89,985.00	-	200,000.00	-	-	123,889.00	249,144.00	-	663,018.00
Services	5000-5999	-	366,000.00	57,942.00	2,243.00	-	-	40,364.00	679,698.00	410,000.00	1,556,247.00
Capital Outlay	6000-6599	-	-	-	-	-	8,811,999.00	-	-	-	8,811,999.00
Other Outgo	7100-7499	9,966,362.00	2,846,868.00	2,000.00	20,446.00	-	-	-	-	-	12,835,676.00
Total Expenditures		9,966,362.00	4,381,568.00	59,942.00	402,618.00	-	8,811,999.00	445,436.00	1,968,657.00	410,000.00	26,446,582.00
Interfund Transfers											
Transfers In	8910-8929	-	313,539.00	-	336,618.00	-	2,600,000.00	15,785.00	1,248,116.00	-	4,514,058.00
Transfers Out	7610-7629	-	-	-	-	54,357.00	-	-	-	-	54,357.00
	8930-8999										
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	313,539.00	-	336,618.00	(54,357.00)	2,600,000.00	15,785.00	1,248,116.00	-	4,459,701.00
Net Inc./Dec. in Fund Balance		-	(11,041.00)	-	-	(44,357.00)	(6,186,999.00)	-	-	40,000.00	(6,202,397.00)
Ending Fund Balance		(10,800.00)	69,755.00	(2,264.00)	-	1,165,683.00	-	(4,770.00)	7,945.00	4,750,775.00	5,976,324.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,590,126.00	3,590,126.00	0.00	4,373,718.00	783,592.00	21.8%
3) Other State Revenue		8300-8599	5,671,629.00	5,671,629.00	1,325,270.00	5,592,644.00	(78,985.00)	-1.4%
4) Other Local Revenue		8600-8799	0.00	0.00	10,800.20	0.00	0.00	0.0%
5) TOTAL, REVENUES			9,261,755.00	9,261,755.00	1,336,070.20	9,966,362.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	9,261,755.00	9,261,755.00	1,317,962.00	9,966,362.00	(704,607.00)	-7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,261,755.00	9,261,755.00	1,317,962.00	9,966,362.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	18,108.20	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	18,108.20	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		(10,800.00)	(10,800.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		(10,800.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		(10,800.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		(10,800.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(10,800.00)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,590,126.00	3,590,126.00	0.00	4,373,718.00	783,592.00	21.8%
TOTAL, FEDERAL REVENUE			3,590,126.00	3,590,126.00	0.00	4,373,718.00	783,592.00	21.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,721,234.00	4,721,234.00	1,325,270.00	4,644,194.00	(77,040.00)	-1.6%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	950,395.00	950,395.00	0.00	948,450.00	(1,945.00)	-0.2%
TOTAL, OTHER STATE REVENUE			5,671,629.00	5,671,629.00	1,325,270.00	5,592,644.00	(78,985.00)	-1.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	10,800.20	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	10,800.20	0.00	0.00	0.0%
TOTAL, REVENUES			9,261,755.00	9,261,755.00	1,336,070.20	9,966,362.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,540,521.00	4,540,521.00	0.00	4,373,718.00	166,803.00	3.7%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,721,234.00	4,721,234.00	1,317,962.00	4,644,194.00	77,040.00	1.6%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	948,450.00	(948,450.00)	New
All Other Transfers		7281-7283	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,261,755.00	9,261,755.00	1,317,962.00	9,966,362.00	(704,607.00)	-7.6%
TOTAL, EXPENDITURES			9,261,755.00	9,261,755.00	1,317,962.00	9,966,362.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	327,178.00	327,178.00	.22	358,095.00	30,917.00	9.4%
3) Other State Revenue		8300-8599	3,629,155.00	3,629,155.00	931,740.53	3,698,893.00	69,738.00	1.9%
4) Other Local Revenue		8600-8799	0.00	0.00	11,197.06	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,956,333.00	3,956,333.00	942,937.81	4,056,988.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	605,733.00	605,733.00	127,467.37	495,630.00	110,103.00	18.2%
2) Classified Salaries		2000-2999	307,385.00	307,385.00	87,828.10	265,700.00	41,685.00	13.6%
3) Employee Benefits		3000-3999	386,525.00	386,525.00	73,355.45	317,385.00	69,140.00	17.9%
4) Books and Supplies		4000-4999	27,284.00	27,284.00	2,507.87	89,985.00	(62,701.00)	-229.8%
5) Services and Other Operating Expenditures		5000-5999	395,125.00	395,125.00	108,557.98	366,000.00	29,125.00	7.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,700,534.00	2,700,534.00	208,018.50	2,774,925.00	(74,391.00)	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,851.00	94,851.00	13,790.37	71,943.00	22,908.00	24.2%
9) TOTAL, EXPENDITURES			4,517,437.00	4,517,437.00	621,525.64	4,381,568.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(561,104.00)	(561,104.00)	321,412.17	(324,580.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	536,311.00	536,311.00	0.00	313,539.00	(222,772.00)	-41.5%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			536,311.00	536,311.00	0.00	313,539.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,793.00)	(24,793.00)	321,412.17	(11,041.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,087.00	81,087.00		80,796.00	(291.00)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,087.00	81,087.00		80,796.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,087.00	81,087.00		80,796.00		
2) Ending Balance, June 30 (E + F1e)			56,294.00	56,294.00		69,755.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	56,294.00	56,294.00		80,952.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(11,197.00)		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	327,178.00	327,178.00	.22	358,095.00	30,917.00	9.4%
TOTAL, FEDERAL REVENUE			327,178.00	327,178.00	.22	358,095.00	30,917.00	9.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,700,534.00	2,700,534.00	720,213.28	2,774,925.00	74,391.00	2.8%
Adult Education Program	6391	8590	838,272.00	838,272.00	210,128.25	840,513.00	2,241.00	0.3%
All Other State Revenue	All Other	8590	90,349.00	90,349.00	1,399.00	83,455.00	(6,894.00)	-7.6%
TOTAL, OTHER STATE REVENUE			3,629,155.00	3,629,155.00	931,740.53	3,698,893.00	69,738.00	1.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	11,197.06	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	11,197.06	0.00	0.00	0.0%
TOTAL, REVENUES			3,956,333.00	3,956,333.00	942,937.81	4,056,988.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	404,408.00	404,408.00	62,736.46	343,073.00	61,335.00	15.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,325.00	201,325.00	64,730.91	152,557.00	48,768.00	24.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			605,733.00	605,733.00	127,467.37	495,630.00	110,103.00	18.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,588.00	17,588.00	0.00	0.00	17,588.00	100.0%
Classified Support Salaries		2200	131,733.00	131,733.00	26,199.20	78,679.00	53,054.00	40.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	26,648.20	79,945.00	(79,945.00)	New
Clerical, Technical and Office Salaries		2400	158,064.00	158,064.00	34,980.70	107,076.00	50,988.00	32.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			307,385.00	307,385.00	87,828.10	265,700.00	41,685.00	13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	201,406.00	201,406.00	27,231.08	173,370.00	28,036.00	13.9%
PERS		3201-3202	60,985.00	60,985.00	16,216.30	48,670.00	12,315.00	20.2%
OASDI/Medicare/Alternative		3301-3302	26,779.00	26,779.00	6,740.46	21,732.00	5,047.00	18.8%
Health and Welfare Benefits		3401-3402	65,816.00	65,816.00	13,422.13	40,911.00	24,905.00	37.8%
Unemployment Insurance		3501-3502	3,026.00	3,026.00	1,105.13	3,854.00	(828.00)	-27.4%
Workers' Compensation		3601-3602	15,226.00	15,226.00	3,651.44	12,778.00	2,448.00	16.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,173.00	9,173.00	2,199.59	7,701.00	1,472.00	16.0%
Other Employee Benefits		3901-3902	4,114.00	4,114.00	2,789.32	8,369.00	(4,255.00)	-103.4%
TOTAL, EMPLOYEE BENEFITS			386,525.00	386,525.00	73,355.45	317,385.00	69,140.00	17.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,784.00	19,784.00	971.31	42,485.00	(22,701.00)	-114.7%
Noncapitalized Equipment		4400	7,500.00	7,500.00	1,536.56	47,500.00	(40,000.00)	-533.3%
TOTAL, BOOKS AND SUPPLIES			27,284.00	27,284.00	2,507.87	89,985.00	(62,701.00)	-229.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,500.00	27,500.00	42.70	27,500.00	0.00	0.0%
Dues and Memberships		5300	1,400.00	1,400.00	1,142.50	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,514.00	89,514.00	33,328.70	89,214.00	300.00	0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,786.00	156,786.00	1,580.10	122,961.00	33,825.00	21.6%
Professional/Consulting Services and								
Operating Expenditures		5800	111,200.00	111,200.00	71,805.60	116,200.00	(5,000.00)	-4.5%
Communications		5900	8,725.00	8,725.00	658.38	8,725.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			395,125.00	395,125.00	108,557.98	366,000.00	29,125.00	7.4%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,868,052.00	1,868,052.00	84,443.50	1,756,843.00	111,209.00	6.0%
To County Offices		7212	832,482.00	832,482.00	123,575.00	1,018,082.00	(185,600.00)	-22.3%
To JPAs		7213	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,700,534.00	2,700,534.00	208,018.50	2,774,925.00	(74,391.00)	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	94,851.00	94,851.00	13,790.37	71,943.00	22,908.00	24.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,851.00	94,851.00	13,790.37	71,943.00	22,908.00	24.2%
TOTAL, EXPENDITURES			4,517,437.00	4,517,437.00	621,525.64	4,381,568.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	536,311.00	536,311.00	0.00	313,539.00	(222,772.00)	-41.5%
(a) TOTAL, INTERFUND TRANSFERS IN			536,311.00	536,311.00	0.00	313,539.00	(222,772.00)	-41.5%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			536,311.00	536,311.00	0.00	313,539.00		

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	63,714.00
9010	Other Restricted Local	17,238.00
Total, Restricted Balance		80,952.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,263.86	0.00	0.00	0.0%
5) TOTAL, REVENUES			59,942.00	59,942.00	17,249.86	59,942.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,942.00	57,942.00	0.00	57,942.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,942.00	59,942.00	0.00	59,942.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	17,249.86	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	17,249.86	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		(2,264.00)	(2,264.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		(2,264.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		(2,264.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		(2,264.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(2,264.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,263.86	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,263.86	0.00	0.00	0.0%
TOTAL, REVENUES			59,942.00	59,942.00	17,249.86	59,942.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	32,942.00	32,942.00	0.00	32,942.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,942.00	57,942.00	0.00	57,942.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, EXPENDITURES			59,942.00	59,942.00	0.00	59,942.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			66,000.00	66,000.00	0.00	66,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	114,718.00	114,718.00	26,089.67	115,879.00	(1,161.00)	-1.0%
3) Employee Benefits		3000-3999	58,892.00	58,892.00	11,692.70	64,050.00	(5,158.00)	-8.8%
4) Books and Supplies		4000-4999	200,000.00	200,000.00	43,043.33	200,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,050.00	2,050.00	1,193.27	2,243.00	(193.00)	-9.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,098.00	20,098.00	1,631.43	20,446.00	(348.00)	-1.7%
9) TOTAL, EXPENDITURES			395,758.00	395,758.00	83,650.40	402,618.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(329,758.00)	(329,758.00)	(83,650.40)	(336,618.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	329,758.00	329,758.00	0.00	336,618.00	6,860.00	2.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			329,758.00	329,758.00	0.00	336,618.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(83,650.40)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			66,000.00	66,000.00	0.00	66,000.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	93,729.00	93,729.00	19,570.18	96,081.00	(2,352.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	12,988.00	12,988.00	4,409.60	13,229.00	(241.00)	-1.9%
Clerical, Technical and Office Salaries		2400	8,001.00	8,001.00	2,109.89	6,569.00	1,432.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,718.00	114,718.00	26,089.67	115,879.00	(1,161.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,560.00	22,560.00	5,119.67	22,150.00	410.00	1.8%
OASDI/Medicare/Alternative		3301-3302	8,844.00	8,844.00	1,964.10	8,743.00	101.00	1.1%
Health and Welfare Benefits		3401-3402	23,179.00	23,179.00	3,494.04	28,679.00	(5,500.00)	-23.7%
Unemployment Insurance		3501-3502	579.00	579.00	131.45	584.00	(5.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	1,921.00	1,921.00	437.81	1,939.00	(18.00)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	781.00	781.00	263.70	1,024.00	(243.00)	-31.1%
Other Employee Benefits		3901-3902	1,028.00	1,028.00	281.93	931.00	97.00	9.4%
TOTAL, EMPLOYEE BENEFITS			58,892.00	58,892.00	11,692.70	64,050.00	(5,158.00)	-8.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	6,020.70	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	180,000.00	180,000.00	37,022.63	180,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,000.00	200,000.00	43,043.33	200,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.00	250.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	250.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	200.00	193.27	393.00	(193.00)	-96.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,200.00	1,200.00	750.00	1,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,050.00	2,050.00	1,193.27	2,243.00	(193.00)	-9.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,098.00	20,098.00	1,631.43	20,446.00	(348.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,098.00	20,098.00	1,631.43	20,446.00	(348.00)	-1.7%
TOTAL, EXPENDITURES			395,758.00	395,758.00	83,650.40	402,618.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	329,758.00	329,758.00	0.00	336,618.00	6,860.00	2.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			329,758.00	329,758.00	0.00	336,618.00	6,860.00	2.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			329,758.00	329,758.00	0.00	336,618.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	64,722.10	10,000.00	(2,000.00)	-16.7%
5) TOTAL, REVENUES			12,000.00	12,000.00	64,722.10	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	64,722.10	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	0.00	(2,500.00)	-100.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	54,357.00	(4,357.00)	-8.7%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,500.00)	(47,500.00)	0.00	(54,357.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,500.00)	(35,500.00)	64,722.10	(44,357.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,248,341.00	1,248,341.00		1,210,040.00	(38,301.00)	-3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,341.00	1,248,341.00		1,210,040.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,341.00	1,248,341.00		1,210,040.00		
2) Ending Balance, June 30 (E + F1e)			1,212,841.00	1,212,841.00		1,165,683.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,212,841.00	1,212,841.00		1,165,683.00		
Equipment Replacement and Purchases	0000	9780		1,212,841.00				
Equipment Replacement	0000	9780	1,212,841.00					
Equipment Replacement and Purchases	0000	9780				1,165,683.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.00	10,000.00	(2,000.00)	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	64,722.10	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	64,722.10	10,000.00	(2,000.00)	-16.7%
TOTAL, REVENUES			12,000.00	12,000.00	64,722.10	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	0.00	(2,500.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.00	0.00	(2,500.00)	-100.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	50,000.00	50,000.00	0.00	54,357.00	(4,357.00)	-8.7%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	54,357.00	(4,357.00)	-8.7%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			(47,500.00)	(47,500.00)	0.00	(54,357.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	315,480.20	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	315,480.20	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	8,811,999.00	(8,811,999.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	8,811,999.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	315,480.20	(8,786,999.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	0.00	2,600,000.00	1,500,000.00	136.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	0.00	2,600,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,125,000.00	1,125,000.00	315,480.20	(6,186,999.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,484,341.00	6,484,341.00		6,186,999.00	(297,342.00)	-4.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,484,341.00	6,484,341.00		6,186,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484,341.00	6,484,341.00		6,186,999.00		
2) Ending Balance, June 30 (E + F1e)			7,609,341.00	7,609,341.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,609,341.00	7,609,341.00		0.00		
Building Construction and Improvement	0000	9780		7,609,341.00				
Building Construction and Improvement	0000	9780	7,609,341.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	315,480.20	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	315,480.20	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	315,480.20	25,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	8,811,999.00	(8,811,999.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	8,811,999.00	(8,811,999.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	8,811,999.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,100,000.00	1,100,000.00	0.00	2,600,000.00	1,500,000.00	136.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	0.00	2,600,000.00	1,500,000.00	136.4%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,100,000.00	1,100,000.00	0.00	2,600,000.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,960.00	45,960.00	0.00	40,913.00	(5,047.00)	-11.0%
4) Other Local Revenue		8600-8799	1,498,000.00	1,498,000.00	357,839.76	1,109,279.00	(388,721.00)	-25.9%
5) TOTAL, REVENUES			1,543,960.00	1,543,960.00	357,839.76	1,150,192.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	441,264.00	441,264.00	82,650.69	368,542.00	72,722.00	16.5%
2) Classified Salaries		2000-2999	450,661.00	450,661.00	156,578.53	558,829.00	(108,168.00)	-24.0%
3) Employee Benefits		3000-3999	372,096.00	372,096.00	90,507.09	393,627.00	(21,531.00)	-5.8%
4) Books and Supplies		4000-4999	332,515.00	332,515.00	105,644.22	373,033.00	(40,518.00)	-12.2%
5) Services and Other Operating Expenses		5000-5999	568,778.00	568,778.00	189,670.45	720,062.00	(151,284.00)	-26.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,165,314.00	2,165,314.00	625,050.98	2,414,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(621,354.00)	(621,354.00)	(267,211.22)	(1,263,901.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	621,354.00	621,354.00	0.00	1,263,901.00	642,547.00	103.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			621,354.00	621,354.00	0.00	1,263,901.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(267,211.22)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,175.00	3,175.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		3,175.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		3,175.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		3,175.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		3,175.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	45,960.00	45,960.00	0.00	40,913.00	(5,047.00)	-11.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,960.00	45,960.00	0.00	40,913.00	(5,047.00)	-11.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	720.00	720.00	720.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,174.60)	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	112,000.00	112,000.00	80,567.25	720,541.00	608,541.00	543.3%
Other Local Revenue								
All Other Local Revenue		8699	1,385,000.00	1,385,000.00	279,727.11	387,018.00	(997,982.00)	-72.1%
TOTAL, OTHER LOCAL REVENUE			1,498,000.00	1,498,000.00	357,839.76	1,109,279.00	(388,721.00)	-25.9%
TOTAL, REVENUES			1,543,960.00	1,543,960.00	357,839.76	1,150,192.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	338,209.00	338,209.00	50,913.29	273,209.00	65,000.00	19.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,055.00	103,055.00	31,737.40	95,333.00	7,722.00	7.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			441,264.00	441,264.00	82,650.69	368,542.00	72,722.00	16.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	66,396.00	66,396.00	38,111.46	114,334.00	(47,938.00)	-72.2%
Classified Supervisors' and Administrators' Salaries		2300	144,655.00	144,655.00	48,049.46	226,623.00	(81,968.00)	-56.7%
Clerical, Technical and Office Salaries		2400	196,630.00	196,630.00	64,323.41	188,506.00	8,124.00	4.1%
Other Classified Salaries		2900	42,980.00	42,980.00	6,094.20	29,366.00	13,614.00	31.7%
TOTAL, CLASSIFIED SALARIES			450,661.00	450,661.00	156,578.53	558,829.00	(108,168.00)	-24.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	128,958.00	128,958.00	15,662.36	109,317.00	19,641.00	15.2%
PERS		3201-3202	115,590.00	115,590.00	33,954.23	143,618.00	(28,028.00)	-24.2%
OASDI/Medicare/Alternative		3301-3302	38,030.00	38,030.00	12,930.85	52,932.00	(14,902.00)	-39.2%
Health and Welfare Benefits		3401-3402	39,819.00	39,819.00	12,325.38	37,197.00	2,622.00	6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	4,568.00	4,568.00	1,234.98	4,742.00	(174.00)	-3.8%
Workers' Compensation		3601-3602	15,166.00	15,166.00	4,101.21	15,745.00	(579.00)	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,288.00	8,288.00	2,470.61	9,039.00	(751.00)	-9.1%
Other Employee Benefits		3901-3902	21,677.00	21,677.00	7,827.47	21,037.00	640.00	3.0%
TOTAL, EMPLOYEE BENEFITS			372,096.00	372,096.00	90,507.09	393,627.00	(21,531.00)	-5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,320.00	26,320.00	19,891.33	53,320.00	(27,000.00)	-102.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	300,195.00	300,195.00	70,563.95	285,916.00	14,279.00	4.8%
Noncapitalized Equipment		4400	6,000.00	6,000.00	15,188.94	33,797.00	(27,797.00)	-463.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			332,515.00	332,515.00	105,644.22	373,033.00	(40,518.00)	-12.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	950.84	5,500.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	12,000.00	(10,000.00)	-500.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,040.00	17,040.00	9,355.54	29,040.00	(12,000.00)	-70.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,474.00	150,474.00	70,893.80	169,358.00	(18,884.00)	-12.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	253,668.00	253,668.00	58,022.47	286,081.00	(32,413.00)	-12.8%
Professional/Consulting Services and Operating Expenditures		5800	137,096.00	137,096.00	49,719.00	212,883.00	(75,787.00)	-55.3%
Communications		5900	3,000.00	3,000.00	728.80	5,200.00	(2,200.00)	-73.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			568,778.00	568,778.00	189,670.45	720,062.00	(151,284.00)	-26.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,165,314.00	2,165,314.00	625,050.98	2,414,093.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	621,354.00	621,354.00	0.00	1,263,901.00	642,547.00	103.4%
(a) TOTAL, INTERFUND TRANSFERS IN			621,354.00	621,354.00	0.00	1,263,901.00	642,547.00	103.4%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			621,354.00	621,354.00	0.00	1,263,901.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	450,000.00	450,000.00	357,427.05	450,000.00	0.00	0.0%
5) TOTAL, REVENUES			450,000.00	450,000.00	357,427.05	450,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	85,569.03	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	85,569.03	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			40,000.00	40,000.00	271,858.02	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,000.00	40,000.00	271,858.02	40,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,944,912.00	4,944,912.00		4,710,775.00	(234,137.00)	-4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			4,944,912.00	4,944,912.00		4,710,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,944,912.00	4,944,912.00		4,710,775.00		
2) Ending Net Position, June 30 (E + F1e)			4,984,912.00	4,984,912.00		4,750,775.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,984,912.00	4,984,912.00		4,750,775.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	243,013.71	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	63,522.18	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	50,891.16	210,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,000.00	450,000.00	357,427.05	450,000.00	0.00	0.0%
TOTAL, REVENUES			450,000.00	450,000.00	357,427.05	450,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	85,569.03	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	85,569.03	410,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	85,569.03	410,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

CRITERIA AND STANDARDS



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	25.04	37.50	49.8%	Not Met
1st Subsequent Year (2023-24)	25.04	37.50	49.8%	Not Met
2nd Subsequent Year (2024-25)	25.04	37.50	49.8%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	263.46	254.94	-3.2%	Not Met
1st Subsequent Year (2023-24)	263.46	254.94	-3.2%	Not Met
2nd Subsequent Year (2024-25)	263.46	254.94	-3.2%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	23,084.43	23,280.11	.8%	Met
1st Subsequent Year (2023-24)	23,084.43	23,280.11	.8%	Met
2nd Subsequent Year (2024-25)	23,084.43	23,280.11	.8%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	10.00	17.60	76.0%	Not Met
1st Subsequent Year (2023-24)	10.00	17.60	76.0%	Not Met
2nd Subsequent Year (2024-25)	10.00	17.60	76.0%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

2. **CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 2C)	Projected Year Totals		
Current Year (2022-23)	9,756,121.00	9,980,249.00	2.3%	Not Met
1st Subsequent Year (2023-24)	9,756,121.00	9,980,249.00	2.3%	Not Met
2nd Subsequent Year (2024-25)	9,756,121.00	9,980,249.00	2.3%	Not Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue is projected to increase due to higher ADA projections for PCA and FRA.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	Projected Year Totals			
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	30,126,530.00	30,045,015.00	-.3%	Met
1st Subsequent Year (2023-24)	30,271,192.00	30,560,125.00	1.0%	Met
2nd Subsequent Year (2024-25)	30,641,316.00	30,946,318.00	1.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2022-23)	4,895,206.00	5,386,725.00	10.0%	Yes
1st Subsequent Year (2023-24)	4,200,107.00	4,231,255.00	.7%	No
2nd Subsequent Year (2024-25)	4,200,107.00	4,231,255.00	.7%	No

Explanation:
(required if Yes)

Federal revenue is projected to increase due to one-time funds for ARP Federal IDEA, and establishing the budget for ESSER II and ESSER III.

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

Current Year (2022-23)	14,004,106.00	15,264,607.00	9.0%	Yes
1st Subsequent Year (2023-24)	13,303,327.00	15,056,125.00	13.2%	Yes
2nd Subsequent Year (2024-25)	13,303,327.00	15,056,125.00	13.2%	Yes

Explanation:
(required if Yes)

State revenue is projected to increase in the current year and subsequent years due to establishing the budget for Learning recovery emergency block grant, increase in Foster Youth Grant, and establishing budget for Public Health Grant. AB-602 came in higher because of its calculation based on the current year, prior year, and prior prior year by the districts.

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

Current Year (2022-23)	12,255,528.00	12,153,078.00	-.8%	No
1st Subsequent Year (2023-24)	12,186,654.00	12,754,977.00	4.7%	No
2nd Subsequent Year (2024-25)	11,949,654.00	12,762,125.00	6.8%	Yes

Explanation:
(required if Yes)

Removed one-time anticipated revenue in the subsequent year.

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

Current Year (2022-23)	1,075,493.00	1,707,497.00	58.8%	Yes
1st Subsequent Year (2023-24)	1,127,583.00	1,643,667.00	45.8%	Yes
2nd Subsequent Year (2024-25)	1,114,618.00	1,654,252.00	48.4%	Yes

Explanation:
(required if Yes)

Establish budget for books and supplies in ESSER II and ESSER III expenses, ELO-P consortium, Learning Accelerated Systems, Sutter County Initiative and Expanded Learning Capacity Building Technical Assistance grant in the current and subsequent years.

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

Current Year (2022-23)	5,944,845.00	7,896,610.00	32.8%	Yes
1st Subsequent Year (2023-24)	5,901,159.00	7,651,160.00	29.7%	Yes
2nd Subsequent Year (2024-25)	5,960,538.00	7,711,092.00	29.4%	Yes

Explanation:
(required if Yes)

Increased budget for services and other operating expenditures. The change is due to the increase in the cost of insurance, legal, contracted, and other services. Established budget for COVID mitigation for counties, Learning recovery funds, and ELO-P consortium.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
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Total Federal, Other State, and Other Local Revenues (Section 4A)

Current Year (2022-23)	31,154,840.00	32,804,410.00	5.3%	Not Met
1st Subsequent Year (2023-24)	29,690,088.00	32,042,357.00	7.9%	Not Met
2nd Subsequent Year (2024-25)	29,453,088.00	32,049,505.00	8.8%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

Current Year (2022-23)	7,020,338.00	9,604,107.00	36.8%	Not Met
1st Subsequent Year (2023-24)	7,028,742.00	9,294,827.00	32.2%	Not Met
2nd Subsequent Year (2024-25)	7,075,156.00	9,365,344.00	32.4%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Federal revenue is projected to increase due to one-time funds for ARP Federal IDEA, and establishing the budget for ESSER II and ESSER III.

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

State revenue is projected to increase in the current year and subsequent years due to establishing the budget for Learning recovery emergency block grant, increase in Foster Youth Grant, and establishing budget for Public Health Grant. AB-602 came in higher because of its calculation based on the current year, prior year, and prior prior year by the districts.

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

Removed one-time anticipated revenue in the subsequent year.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

Establish budget for books and supplies in ESSER II and ESSER III expenses, ELO-P consortium, Learning Accelerated Systems, Sutter County Initiative and Expanded Learning Capacity Building Technical Assistance grant in the current and subsequent years.

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

Increased budget for services and other operating expenditures. The change is due to the increase in the cost of insurance, legal, contracted, and other services. Established budget for COVID mitigation for counties, Learning recovery funds, and ELO-P consortium.

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	362,212.98	573,355.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		574,807.00	

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.0%	5.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.7%	1.7%	1.7%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves? Yes

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	9,966,362.00		

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted Expenditures		Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 011, Section E)	(Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)		
Current Year (2022-23)	(2,106,887.00)	14,289,350.00	14.7%	Not Met
1st Subsequent Year (2023-24)	411,407.00	11,772,330.00	N/A	Met
2nd Subsequent Year (2024-25)	179,687.00	12,011,198.00	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Transfer funds from Fund 01 to Fund 40 for Building project.

7. **CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance		Status
	County School Service Fund		
	Projected Year Totals		
	(Form 011, Line F2)/(Form MYPI, Line D2)		
Current Year (2022-23)	15,034,690.00	Met	
1st Subsequent Year (2023-24)	14,651,356.00	Met	
2nd Subsequent Year (2024-25)	13,724,071.00	Met	

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance	
County School Service Fund	
Fiscal Year	(Form CASH, Line F, June Column)
Status	
Current Year (2022-23)	12,352,089.00
	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	and over

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

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	45,647,269.00	42,482,643.00	43,033,742.00

County Office's Reserve Standard Percentage Level:	3%	3%	3%
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8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	45,647,269.00	42,482,643.00	43,033,742.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	45,647,269.00	42,482,643.00	43,033,742.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,369,418.07	1,274,479.29	1,291,012.26
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,369,418.07	1,274,479.29	1,291,012.26

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,282,363.45	2,124,132.15	2,151,687.10
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,282,363.45	2,124,132.15	2,151,687.10
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,369,418.07	1,274,479.29	1,291,012.26
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1.

Contingent Liabilities

1a.

Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b.

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

S2.

Use of One-time Revenues for Ongoing Expenditures

1a.

Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b.

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

S3.

Temporary Interfund Borrowings

1a.

Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b.

If Yes, identify the interfund borrowings:

S4.

Contingent Revenues

1a.

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

No

1b.

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard:

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(831,131.00)	(832,135.00)	.1%	1,004.00	Met
1st Subsequent Year (2023-24)	(831,131.00)	(838,009.00)	.8%	6,878.00	Met
2nd Subsequent Year (2024-25)	(831,131.00)	(838,009.00)	.8%	6,878.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	50,000.00	54,357.00	8.7%	4,357.00	Met
1st Subsequent Year (2023-24)	0.00	54,357.00	New	54,357.00	Not Met
2nd Subsequent Year (2024-25)	0.00	54,357.00	New	54,357.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	2,589,923.00	4,514,058.00	74.3%	1,924,135.00	Not Met
1st Subsequent Year (2023-24)	1,589,923.00	1,914,058.00	20.4%	324,135.00	Not Met
2nd Subsequent Year (2024-25)	1,589,923.00	1,914,058.00	20.4%	324,135.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The decrease in Transfers In in subsequent years is because of removing one time cost of purchasing copiers.

1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The decrease in Transfers Out in subsequent years is due to not transferring funds from Fund 01 to Fund 40.

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

No

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

n/a

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

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

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

TOTAL:				0

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

- 2 OPEB Liabilities

- a. Total OPEB liability

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 2a minus Line 2b)

- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

3,666,121.00	4,821,360.00
0.00	0.00
3,666,121.00	4,821,360.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

- 3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	(2.00)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

213,348.00	218,499.00
213,348.00	218,499.00
213,348.00	218,499.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

161,376.00	161,376.00
114,895.00	114,895.00
128,774.00	128,774.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

14.00	14.00
14.00	14.00
14.00	14.00

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

- 2 Self-Insurance Liabilities

Budget Adoption
(Form 01CS, Item S7B)

First Interim

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

- 3 Self-Insurance Contributions

Budget Adoption
(Form 01CS, Item S7B)

First Interim

- a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	67.7	69.5	69.5	69.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption**2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:****3. Period covered by the agreement:**

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled**5. Cost of a one percent increase in salary and statutory benefits**

66,166

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

0

0

(1)

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

762,998

762,998

762,998

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

0.0%

0.0%

0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	87,804	89,120
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other
List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	190.6	174.2	174.2	

Data must be entered for all years.

- 1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

- 1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

97,254

6. Amount included for any tentative salary schedule increases

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

0

0

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

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

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

Yes

Yes

Yes

709,175

709,175

709,175

0.0%

0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

0

135,243

137,270

1.5%

1.5%

(100.0%)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	43.0	46.0	46.0	46.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

**Management/Supervisor/Confidential
Step and Column Adjustments**Budget Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

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

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.	<p>Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?</p>	<p>No</p>
	<p>If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.</p>	
2.	<p>If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.</p> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the pay roll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review



BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

 X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

Agenda Item No. 14.0

BOARD AGENDA ITEM: First Reading of Board Policy 2100

BOARD MEETING DATE: December 14, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☐ Action

Superintendent Tom Reusser

☐ Reports/Presentation

SUBMITTED BY:

☒ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The following Board Policy is being presented to the Board for a first reading:

BP/SP 2100 – Policy and Regulation Drafting Authority and Precedence

**Policies and Regulations Manual
Sutter County Board of Education
Sutter County Superintendent of Schools**

Series 2000 – Administration

POLICY AND REGULATION DRAFTING AUTHORITY AND PRECEDENCE

The Sutter County Board of Education (the “Board”) recognizes that the Sutter County Superintendent of Schools (SCSOS) has authority over various administrative and fiscal functions within the county office, and possesses the authority to create policy and regulations concerning those areas over which SCSOS exercises its authority. Such areas include but are not limited to fiscal oversight and regulation, personnel oversight and regulation, and all other powers that have been specifically bestowed upon it by the Board. Such authority bestows upon SCSOS the power to draft and issue policies and regulations to govern those areas, which are known as Superintendent’s Policy and/or Regulations.

It is recognized, however, that certain policies in the past have been drafted as Sutter County Board of Education Policies, and approved and adopted as such, despite the fact that they regulate matters over which SCSOS has authority. In order to promote efficiency in the development, revision, and updating of any such policies, the Board hereby recognizes that SCSOS has the authority to draft, update, and/or revise any policy affecting the areas over which SCSOS exercises authority or oversight thereby creating Superintendent’s Policy rather than Board Policy. Such Superintendent’s Policy shall thereafter be the controlling policy over that subject matter and shall take precedent over any previously existing Board Policy covering that subject matter. If at any time a Superintendent’s Policy or regulation that governs an area under the authority of SCSOS conflicts with an existing Board Policy, the Superintendent’s Policy shall be given precedence over the Board policy.

Nothing in this policy, however, is designed to limit or modify the Board’s authority to draft and adopt policy over subject matters that fall within the Board’s authority and oversight. Any and all policies and regulations that are solely under the authority of the Board shall continue to be proposed to, reviewed by, and accepted or rejected by the Sutter County Board of Education at its Board meetings, and shall continue to be subject to review and public comment and all requisite procedures of the Brown Act. Similarly, any and all policies that are both Superintendent Policy and Board Policy shall continue to be submitted to the Board for review and approval or rejection, and shall continue to be subject to review and public comment and all requisite procedures of the Brown Act. .

Policy Approved:
Sutter County Board of Education
Sutter County Superintendent of Schools