Siskiyou County Board of Education
Regular Meeting, Wednesday June 22, 2022 –2 p.m.
Siskiyou County Office of Education

Consistent with AB 361 and Government Code Section 54953, and subsequent board action, this meeting will also be offered remotely. Follow the instructions below to access the meeting.

This meeting is being held via teleconference and meets the requirements of the Brown Act as allowed by the California Governor's Executive Order N-29-20.

Teleconference protocols will be provided at the opening of the meeting, including how to address the Board with public comments.

To join this meeting, click on the link below:
https://us02web.zoom.us/j/83999759029?pwd=RzR0dmt2cXlNdGhGZiticnByS2M1QT09

To join this meeting by telephone:
1-669- 900-9128

Meeting ID: 839 9975 9029
Password: 169041

REVISED AGENDA

In compliance with the Americans with Disabilities Act, the Siskiyou County Board of Education will make available to the public who has a disability, any needed modification or accommodation in order for that person to participate in the public meeting. Contact the Siskiyou *County Office of Education at 530-842-8400 at least one (1) week prior to the scheduled meeting.*

Public Comments: *Persons who wish to address the Board for items listed on the agenda must complete the Speaker Card provided and hand it to the Board of Trustees' secretary preferably prior to when the items are called on the agenda.*

1.0 Call to Order **Bennett**

2.0 Flag Salute **Bennett**

3.0 Public Comment **Bennett**
Hearing of persons desiring to address the Board or present petitions. Presentations not on the agenda will be limited to five minutes. The Board is prohibited by law from taking action on any item presented if it is not listed on the agenda.

4.0 Regular Agenda

4.01 Approval of Minutes **Action**
Approval of May 18, 2022, meeting minutes.

4.02 Approval of Minutes **Action**
Approval of June 21, 2022, meeting minutes.

4.03 **Credential Registration** **Action**
Credentials granted by the Commission on Teacher Credentialing will be submitted for registration.

4.04 **Local Control and Accountability Plan** **Action**
Request for approval of the SCOE Local Control and Accountability Plan and Annual Update.

4.05 **LCAP Budget Overview for Parents** **Action**
Request for approval of the LCAP Budget Overview For Parents.

4.06 **Local Performance Indicator** **Information**
The Local Performance Indicator information will be presented.

4.07 **SCOE Annual Budget** **Action**
Request for approval of the SCOE 2022-2023 Annual Budget.

4.08 **SELPA Annual Budget** **Action**
Request for approval of the SELPA Annual Service Plan and Annual Budget Plan for 2022-2023.

4.09 **RESOLUTION 21-22-07** **Actkl**
Request for approval of Resolution 21-22-07 Regarding The Education Protection Account.

4.10 **Declaration of Surplus Property** **Action**
Request for approval of surplus property.

4.11 **Universal PreKindergarten Planning and Implementarion Grant Program – County Offices of Education Countywide Planning and Capacity Template** **Information**
Universal PreKindergarten (UPK) Planning and Implementation Grant Program – County Offices of Education Countywide Planning and Capacity Template - A Resource for County Offices of Education Released on March 22, 2022 will be presented as information.

4.12 **Universal Prekindergarten Planning and Implementation Grant Program – Planning Template** **Information**
Universal Prekindergarten (UPK) Planning and Implementation Grant Program Planning Template - A Resource for Local Educational Agencies Released on December 17, 2021 will be presented as information.

4.13 **SCOE State Preschool Program Self Evaluation** **Action**
Request for approval of SCOE State Preschool Program Self Evaluation.

5.0	**Board Comments**	**Discussion/Information**
6.0	**Superintendent's Report**	**Walters/Information**
7.0	**Items for Next Agenda**	**Bennett**
8.0	**Adjournment**	**Bennett/Action**

Posted: *6/19/2022*

Note: *Copies of the agenda and backup materials may be reviewed and downloaded at the Siskiyou County Office of Education website at* Siskiyou County Board of Education / County Board of Education Meeting Packets (siskiyoucoe.net) http://www.siskiyoucoe.net/Page/670 *Copies of the agenda and backup materials, may be reviewed at the Siskiyou County Office of Education during the hours of 8 a.m. to 5 p.m., Monday through Friday, excluding holidays. Use the following email address to request a copy by email: siskiyoucbe@siskiyoucoe.net*

Siskiyou County Board of Education Meeting
Regular Meeting, Wednesday, May 18, 2022
Siskiyou County Office of Education

Meeting Minutes

Members Present
John Bennett, President
Brenda Duchi
William Enos, Ed.D.
Len Foreman
Michelle Harris

Members Absent
Sherry Crawford
Michelle O'Gorman

Call to Order
Mr. Bennett called the meeting to order at approximately 2:00 p.m.

Public Comment
There was no public comment.

Findings Regarding Teleconferencing
In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in specific circumstances. On October 11, 2021, the Siskiyou County Board of Education adopted Resolution 21-22-03 Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code § 54953. Dr. Enos moved that current circumstances meet the requirements of Assembly Bill 361, (1) current state of emergency is ongoing, and (2) meeting in person would present imminent risks to the health or safety of attendees. Mr. Foreman seconded. All in favor. Motion carried.

Presentation
Ms. Carla Truttman, SCOE Educational Services Director, presented information to the county board on the 2022/2023 School-Based Mental Health and Wellness Program. Ms. Truttman will oversee the program.

Approval of Minutes
Mrs. Duchi moved to approve the minutes of the April 20, 2022, meeting. Dr. Enos seconded. All in favor. Motion carried.

Credential Registration
Mr. Foreman moved to approve the Credentials presented for registration. Mrs. Harris seconded. All in favor. Motion carried.

Forks of Salmon Elementary School District Deferment of Lapsation
Mr. Kermith Walters presented a resolution from the Forks of Salmon Elementary School District Board in support of seeking deferment of lapsation from the Siskiyou County Board of Education. Mr. Walters recommended that the board approve the request. After discussion, Dr. Enos moved to approve the request from the Forks of Salmon Elementary School District for deferment of lapsation for the 2022/2023 school year. Mrs. Duchi seconded. All in favor. Motion carried.

Board Comments

- The county board discussed concerns pertaining to the Weed Elementary School District.

Superintendent's Report

- Mr. Walters and Mrs. Sarah Applegate discussed the Weed Elementary School District building project and addressed comments and concerns from the county board. Mrs. Applegate and Mr. Allan Carver attended the last Weed Elementary School District Board meeting.
- Mr. Walters discussed the state budget.
- The Siskiyou Early Head Start annual review is scheduled for next month.

Items for the Next Agenda

- Dr. Enos thanked Mrs. Applegate for her answer to his question pertaining to the contribution account for PERS and STRS. He requested a report to the board as it relates to that fund.
- Dr. Enos requested an actuarial study on a future agenda.

Adjournment
The meeting was adjourned at approximately 3:59 p.m. The next county board meetings will be held at 2:00 p.m. on June 21, 2022, and June 22, 2022.

_____
Kermith R. Walters, County Superintendent

Siskiyou County Board of Education

CREDENTIALS FOR REGISTRATION JUNE 2022

Blaney, Douglas	Weed	Clear TC - Single Subject Industrial and Technology Education Introductory General Science Issued: 06/01/2022 Expires: 06/01/2027
Butler, Dennis	Dorris	Clear TC - Single Subject Physical Education Issued: 06/01/2022 Expires: 06/01/2027
Casey, Lauren	Weed	Level II TC- Education Specialist Mild/Moderate Issued: 05/01/2022 Expires: 05/01/2027
Dewhurst, Danielle	Weed	Clear TC- Multiple Subject General Subjects (Exam) Issued: 06/01/2022 Expires: 07/01/2024
Diehl, Jessica	Yreka	Clear TC-Mutliple Subject General Subjects (Exam) Issued: 06/01/2022 Expires: 06/01/2027
Edwards, Miranda	Mt. Shasta	Emergency Permit-30 Day Substitute Substitute Issued: 05/04/2022 Expires: 06/01/2023
Elsemore, Amanda	Montague	Permit- Child Development Master Teacher Issued: 05/01/2022 Expires: 05/01/2027
Franklin, Kristy L.	Ft. Jones	Clear TC - Single Subject Single Subject Foundational-Level Mathematics (Exam) Issued: 06/01/2022 Expires: 06/01/2027
Fryling, Dawn	Mt. Shasta	Clear TC - Multiple Subject Multiple Subject Issued: 6/1/2022 Expires: 6/1/2027
Garcia, Shelby	Weed	Clear TC - Multiple Subject General Subjects (Exam) Art Issued: 06/01/2022 Expires: 06/01/2027
Gosmeyer, Christina	Weed	Clear Multiple Subject General Subjects (Exam) Issued: 06/01/2022 Expires: 06/01/2027

*No expiration date indicates not applicable

Grant, Edward	Red Bluff	Clear TC-Single Subject Foreign Language-Spanish (Exam) Issued: 06/01/2022 Expires: 06/01/2027
Guzman-Gonzalez, Nancy	SanJuan Bautista	Intern SC- Pupil Personnel School Psychology Issued: 08/16/2021 Expires: 09/01/2023
Hargett, Jacob	Etna	Clear TC- Career Technical Education Agriculture and Natural Resources, Manufacturing and Product Development Issued: 04/21/2022 Expires: 05/01/2027
Harris, Mary	Yreka	Clear TC - Multiple Subject General Subjects (Exam) Issued: 06/01/2022 Expires: 06/01/2027
Harryman, Cristin	Weed	Clear TC - Single Subject English Introductory Health Science Issued: 05/01/2022 Expires: 05/01/2027
Johnson, Isabelle	Yreka	Permit- Child Development Associate Teacher Issued: 4/15/2022 Expires: 05/01/2027
Johnston, Georgiana	Weed	Clear TC- Multiple Subject General Subjects, English Issued: 06/01/2022 Expires: 06/01/2027
Machado, Kimberly	Montague	Preliminary TC- Single Subject English Issued: 05/18/2022 Expires: 06/01/2027
McGuigan, Katherine	Hornbrook	Clear TC - Single Subject Physical Education Issued: 06/01/2022 Expires: 06/01/2027
McWilliams, Leanne	Weed	Clear TC- Multiple Subject General Subjects (Exam) Issued: 03/01/2022 Expires: 03/01/2025
Merrihew, Jed	Etna	Clear TC - Multiple Subject General Subjects (Exam) Business Issued: 07/01/2022 Expires: 07/01/2027
Miller, Teresa	Yreka	Emergency Permit- 30 Day Substitute Substitute Issued: 04/18/2022 Expires: 05/01/2023
Mitrovich, Steven	Mt. Shasta	Clear SC - Administrative Administration Issued: 5/01/2022 Expires: 05/01/2027

*No expiration date indicates not applicable.

Oliver, Lodema Diane	Horse Creek	Emergency Permit- 30 Day Substitute Substitute Issued: 05/01/2022 Expires: 05/01/2023
Quinn, Kathryn	Yreka	Clear TC- Multiple Subjects General Subjects (Exam) Issued: 05/10/2022 Expires: 06/01/2027
Reinig, Christy	Mt. Shasta	Clear TC - Multiple Subject General Subjects (Exam) English Issued: 05/01/2022 Expires: 05/01/2027
Sanchez, Yolanda	McCloud	Clear TC - Single Subject Foreign Language: Spanish; BCLAD: Spanish Issued: 06/01/2022 Expires: 06/01/2027
Silva, Sabrina	Mt. Shasta	Clear TC- Multi-Subject General Subjects Issued: 05/01/2022 Expires: 05/01/2027
Silva, Sabrina	Weed	Clear SC- Administration Administrative Issued: 05/01/2022 Expires: 05/01/2027
Stacher, Kathryn	Yreka	Preliminary TC- Multiple Subject General Subjects (Exam) Issued: 02/15/2022 Expires: 03/01/2027
Struble, Austen	Klamath Falls	Emergency Permit- 30 Day Substitute Substitute Issued: 05/01/2022 Expires: 06/01/2023
Thomas, Jami	Fort Jones	Clear SC-Admistrative Administrative Issued: 06/01/2022 Expires: 06/01/2027
Thomas, Jami	Fort Jones	Clear TC-Multiple Subject General Subjects Issued: 05/15/2017 Expires: 06/01/2022

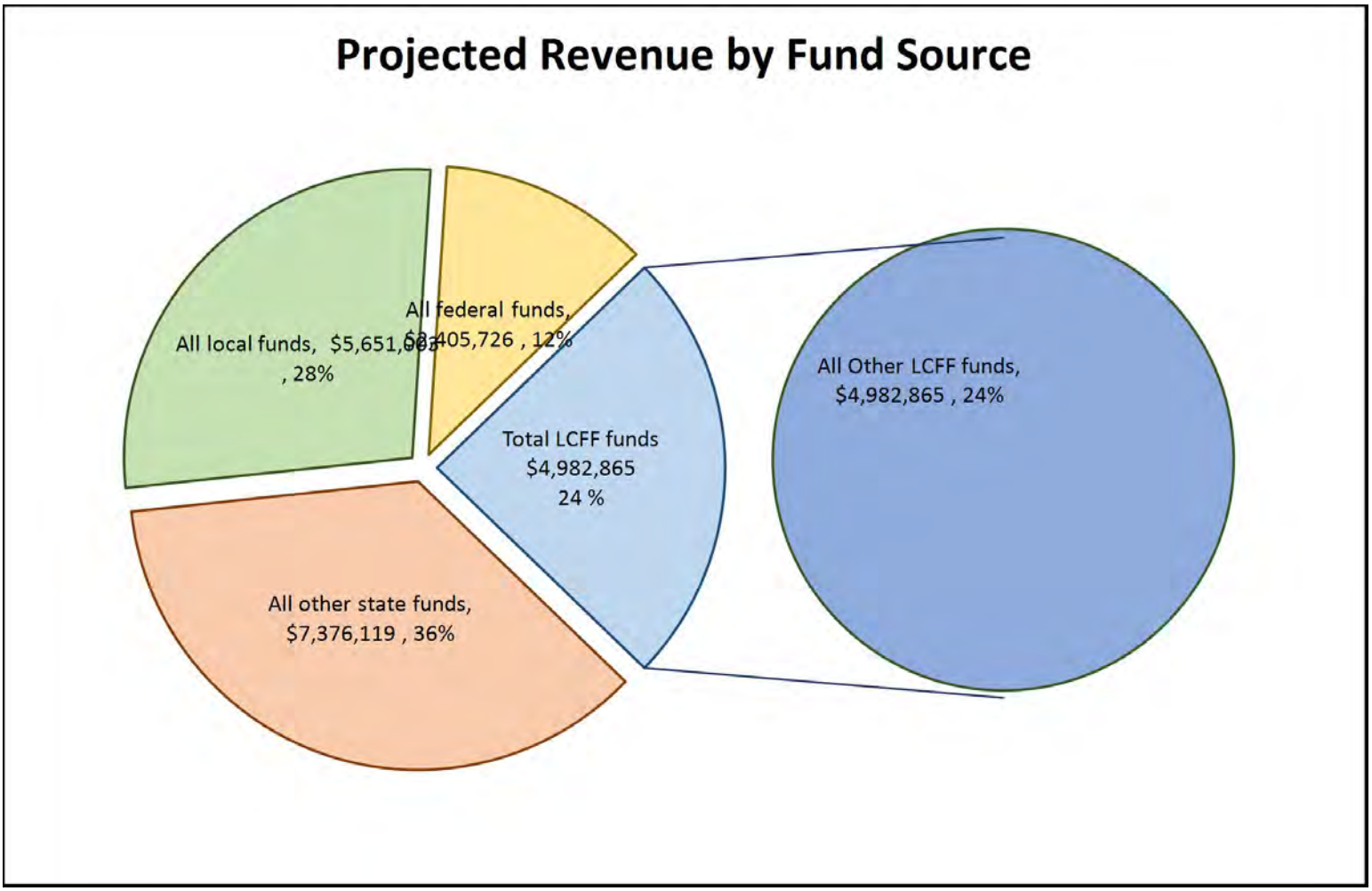
*No expiration date indicates not applicable.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Siskiyou County Office of Education
CDS Code: 47-10470-0000000
School Year: 2022-23
LEA contact information:
Debbie Medeiros
Associate Superintendent/SELPA Director
dmedeiros@siskiyoucoe.net
530-842-8441

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022-23 School Year

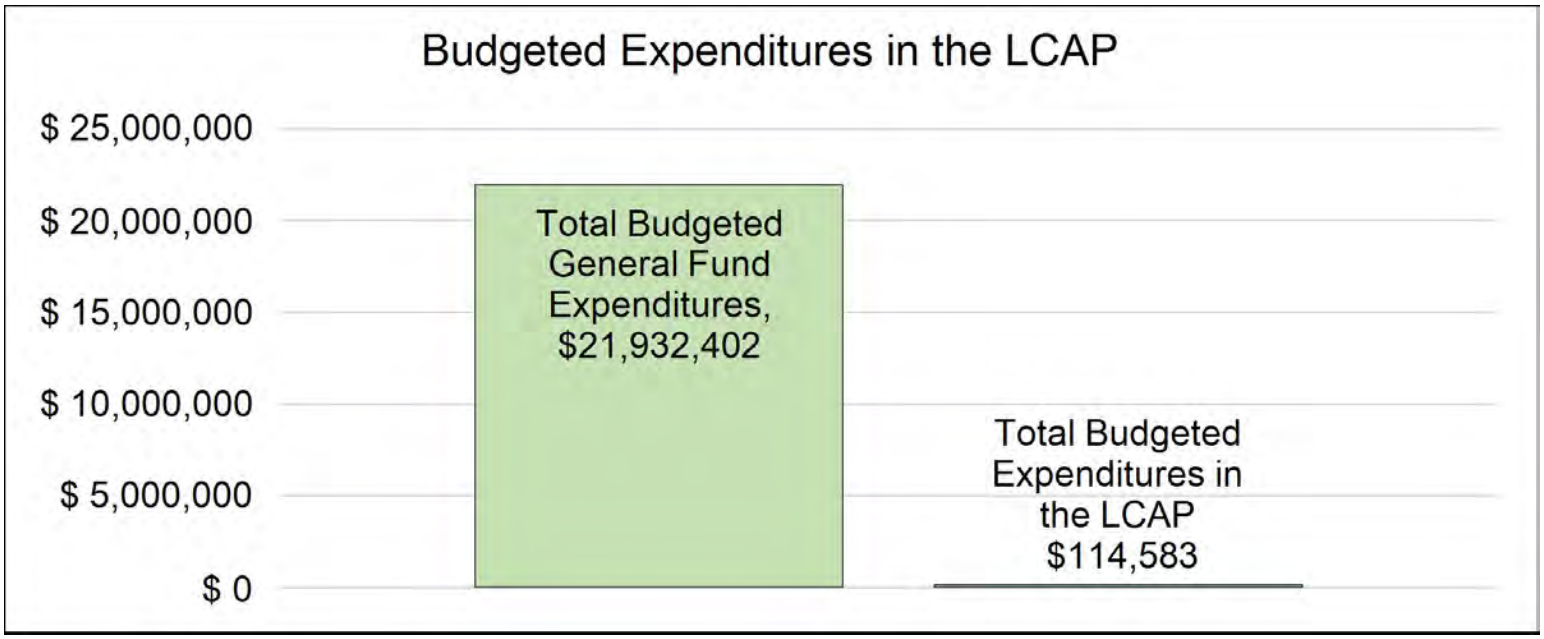


This chart shows the total general purpose revenue Siskiyou County Office of Education expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Siskiyou County Office of Education is $20,415,713, of which $4,982,865 is Local Control Funding Formula (LCFF), $7,376,119 is other state funds, $5,651,003 is local funds, and $2,405,726 is federal funds. Of the $4,982,865 in LCFF Funds, $0 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Siskiyou County Office of Education plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Siskiyou County Office of Education plans to spend $21,932,402 for the 2022-23 school year. Of that amount, $114,583 is tied to actions/services in the LCAP and $21,817,819 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

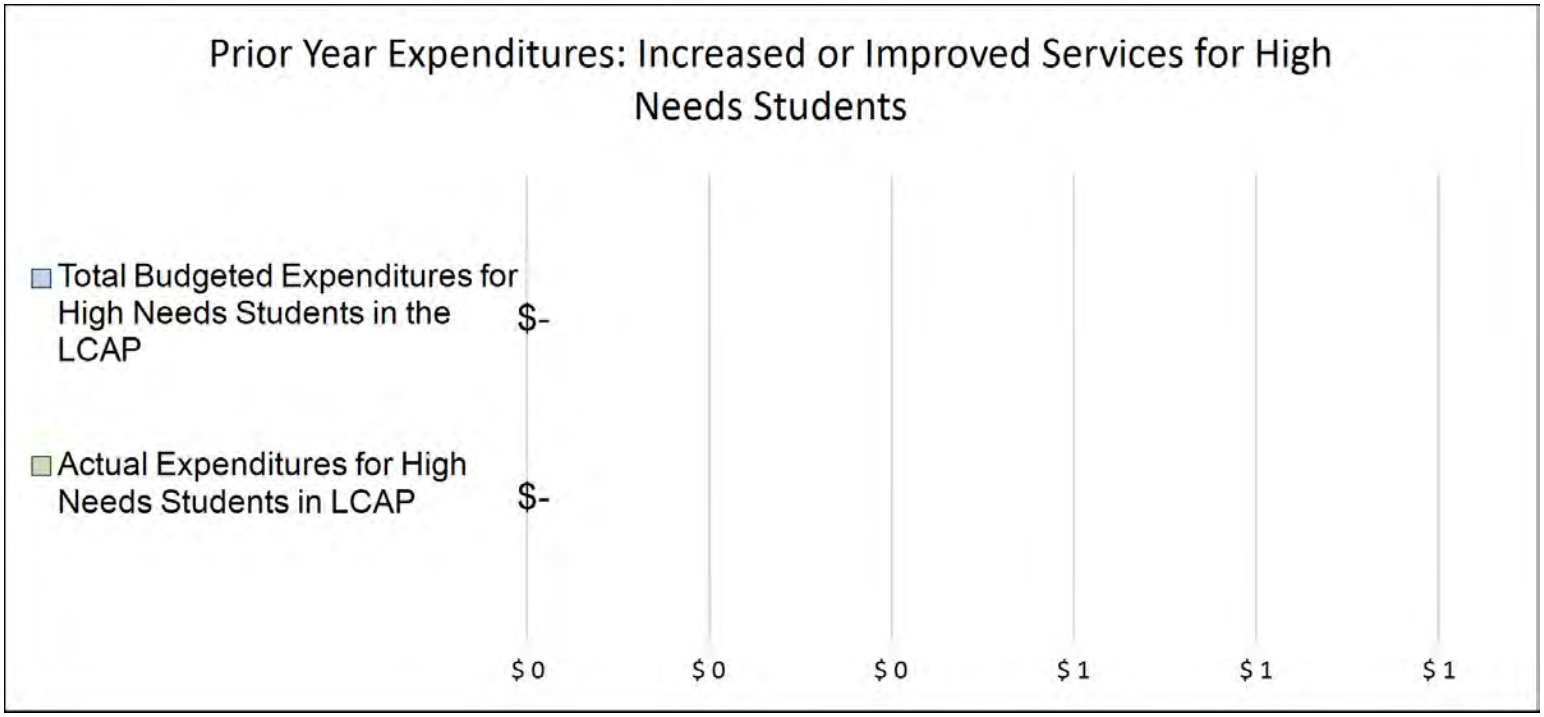
General fund expenditures not included in the LCAP are used for general operating expenses such as salaries and benefits, utilities, transportation, maintaining facilities, and supplies and providing programs to support districts in the county.

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

In 2022-23, Siskiyou County Office of Education is projecting it will receive $0 based on the enrollment of foster youth, English learner, and low-income students. Siskiyou County Office of Education must describe how it intends to increase or improve services for high needs students in the LCAP. Siskiyou County Office of Education plans to spend $0 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

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



This chart compares what Siskiyou County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Siskiyou County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Siskiyou County Office of Education's LCAP budgeted $0 for planned actions to increase or improve services for high needs students. Siskiyou County Office of Education actually spent $0 for actions to increase or improve services for high needs students in 2021-22.

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Siskiyou County Office of Education	Debbie Medeiros, Associate Superintendent/SELPA Director	dmedeiros@siskiyoucoe.net 5308428441

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

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

Monthly meetings were held with the Community Advisory Committee which includes parents, teachers, special education administrators, and community members. We also received input from our LCAP Committee. We met with bargaining units that included certificated and classified staff members and received input from them on the plan. The SELPA also collaborated with the State and Federal Program Director to analyze the data. Stakeholder feedback, along with student achievement data, progress on IEP goals, chronic absenteeism, and student engagement, were used to determine student needs. Based on this data, we determined the needs of our program were to provide inclusion strategies, professional development, and increase the use of technology to increase student engagement. There were no resource inequities identified during plan development.

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

Not applicable.
The LEA did not receive any concentration grant or concentration grant add-on funds.

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

Quarterly meetings were held with the Community Advisory Committee which includes parents, teachers, special education administrators, and community members. We also received input from our Leadership Committee. A survey was sent out to both parents and students in order to receive feedback about our program. We met with bargaining units that included certificated and classified staff members and received input from them on the use of funds. The SELPA also collaborated with the State and Federal Program Director to analyze the data.

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

We continue to follow our plan based on CDC and Public Health and update when needed. One of our biggest successes has been the hiring of an Inclusion Specialist that our students have greatly benefited from in providing more support for recovering of learning loss. We have also been able to update technology that has helped greatly in times when distance learning is needed. Another success has been in the sanitizing of our classrooms. We have been able to keep our students learning in-person to the greatest extent possible. We have had some challenges in providing student transportation due to staff quarantine, hiring of new staff, etc. Administration has had to provide this which has taken away from their normal duties. Another challenge has been finding qualified personnel to hire. One example is the difficulty of finding a behaviorist, behavior aides, and substitutes. One of our biggest challenges is the amount of time staff are out due to quarantine issues.

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

Siskiyou County Office of Education is using its fiscal resources received for the 2021-2022 school year by reviewing community input, Educator Effectiveness Plan, Learning Continuity Plan, and aligning funds to continue to support ongoing priorities outlined in each and in alignment with LCAP goals.

LCAP Goal #1: Increase student attendance and reduce chronic absenteeism by making the classroom more interactive with the use of technology.
LCAP Goal #2: Students will be provided appropriately credentialed teachers and classroom instruction/instructional materials aligned to the state standards, to facilitate increased student achievement in facilities that are maintained in good repair.
LCAP Goal #3: Increase student and family engagement by providing a positive and nurturing classroom environment that meets the unique needs of all students, including students with exceptional needs.
LCAP Goal #4: Maintain Siskiyou County Expelled Youth Plan to coordinate the instruction of expelled pupils in Siskiyou County.
LCAP Goal #5: SCOE will coordinate services for all foster youth residing in Siskiyou County in accordance with Ed. Code and ESSA and review the plan annually for changes to improve academic outcomes for Foster Youth.

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

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

Introduction

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

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

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

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

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

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

Instructions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

SISKIYOU COUNTY
OFFICE OF EDUCATION

Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Siskiyou County Office of Education	Debbie Medeiros Associate Superintendent/SELPA Director	dmedeiros@siskiyoucoe.net 530-842-8441

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Siskiyou County is located in the far northern part of the state, and is one of the largest counties in California with one of the smallest populations. The county is described as frontier with less than 11 persons per square mile and has no census defined place within the area with a population exceeding 50,000. The county's 25 school districts and 2 charter schools are small and serve approximately 6,000 students. The schools serve local Native American students as well as a limited number of English Learners. The counties largest student group is Socioeconomically Disadvantaged (SED). The county has over six thousand square miles, so many districts are remotely located in very small communities with limited resources.

The Siskiyou County Office of Education (SCOE), established in 1857, is governed by an elected County Superintendent of Schools and a seven member Board of Education. SCOE employs approximately 170 employees.
The Office of Education has three divisions: Administration/Business Services, Educational Services, and Special Schools and Services.
The primary functions of the Siskiyou County Office of Education include:
* Assisting schools in improving services to students
* Support and supervise districts in complying with state law and ensuring ongoing fiscal stability
* Provide centralized services to districts in areas such as budget management, data processing, curriculum and instruction, media and technology resources, legal services, and professional learning

* Educate specific groups of students not served by districts

The Siskiyou County Office of Education operates the Special Education Local Plan Area (SELPA) and serves moderate to severe special education students across the county.

Reflections: Successes

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

There are no Dashboard performance level indicators for this year, as the Dashboard requires 2 years of data to generate a color.
In 2020-21 50% of our special education students achieved Level 2 (foundational understanding) or 3 (understanding) on the Alternate Assessment for Math. Although our chronic absenteeism rate is high, it has remained steady and did not increase even during COVID.

Reflections: Identified Need

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

An area of need would be to decrease our chronic absenteeism rate, as it is consistently around 50%. While we did have 67% of our special education students achieve Level 2 on the Alternate Assessment for ELA, we had no students achieve Level 3.

LCAP Highlights

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

A few highlights for our special education program include the following.

- Purchase new curriculum
- Using the Data Specialist to monitor attendance and Chronic Absenteeism.
- Enhanced communication with parents regarding the importance of attending school.
- Technology investments to ensure student access to the teacher and curriculum
- Employing a part-time science specialist to facilitate science lab activities and outdoor field experiences for students
- Continue a behavior management team to conduct CPI training for staff and employing a behaviorist to support students as part of the team

Comprehensive Support and Improvement

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

Schools Identified

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

Siskiyou County Special Education

Support for Identified Schools

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

Quarterly meetings are held with the Community Advisory Committee which includes parents, teachers, special education administrators, and community members. We also received input from our LCAP Committee. We met with bargaining units that included certificated and classified staff members and received input from them on the plan. The SELPA also collaborated with the State and Federal Program Director to analyze the data. Stakeholder feedback, along with student achievement data, progress on IEP goals, chronic absenteeism, and student engagement, were used to determine student needs. Based on this data, we determined the needs of our program were to provide inclusion strategies, professional development, and increase the use of technology to increase student engagement. There were no resource inequities identified during plan development.

Monitoring and Evaluating Effectiveness

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

Student achievement data, progress on IEP goals, chronic absenteeism rate, perceptual survey data, and CA Dashboard information will be collected and analyzed. This information will be shared with all stakeholders, including parents, staff, and community members, in an ongoing process to monitor and evaluate the implementation and effectiveness of the plan. The State and Federal Program Director will be available to support and offer guidance in these areas and to help build stakeholder capacity for continuous improvement.

Engaging Educational Partners

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

Special Education:
Quarterly meetings were held with the Community Advisory Committee which includes parents, teachers, special education administrators, and community members. We also received input from our Leadership Committee on a quarterly basis. A survey was sent out to both parents and students in May in order to receive feedback about our program. We met with bargaining units that included certificated and classified staff members and received input from them on the plan. The SELPA also collaborated with the State and Federal Program Director monthly from January through May to analyze the data and draft the plan. The SELPA does not employ principals, but the Program Managers serve that role, and were consulted during monthly meetings.

Foster Youth:
The Siskiyou County FYSCP meets with stakeholders with our Executive Advisory Council (EAC) the program goals are reviewed and stakeholders provide input to the current plans. Youth input is collected at the EAC meetings and surveys with the youth are completed annually in September, March, and June to see if the program is meeting youth needs, surveys are sent out to LEA staff, caregivers and in September, March, and June to see if the program is meeting the needs of our youth, LEA staff, and caregivers. Attendance, report cards, and surveys to teachers about students' academic concerns, celebrations as social-emotional states are collected. Our program is in the third year of the AmeriCorps Foster Youth Mentor Program, which has increased youth engagement.

Expelled Youth:
The prior three-year Expelled Youth Plan was reviewed and distributed to all Siskiyou County administrators. Input on the new plan was received from numerous administrators confirming their support of the plan, editing their community day school status, and making minor updates to the plan. The plan was discussed at county-wide administrator meetings in February and March. Administrators are taking the plan to their school boards for approval.

A summary of the feedback provided by specific educational partners.

Special Education:
Stakeholder feedback along with student achievement data, progress on IEP goals, chronic absenteeism, and student engagement were used to determine student needs. Based on this data, we determined the needs of our program were to provide inclusion strategies, professional development, and increase the use of technology to increase student engagement. There were no resource inequities identified during plan development. The following are the themes brought up by various groups:
*Inclusion specialist - teachers, administration, staff, district personnel
*Professional development - staff and parents
*Technology - teachers, parents, administration, district personnel

Foster Youth:

LEA's, Child Welfare, and Juvenile Probation value the data collected for court reports and communication support between schools, caregivers, child welfare, and juvenile probation staff. Youth and Caregivers feel that the AmeriCorps member has increased youth engagement. Academic case management is essential to improving the academic outcomes for our foster youth by supporting caregivers, youth, and LEA staff.

Expelled Youth:
Our county administrators provided specific feedback to the Expelled Youth Plan. This feedback ranged from minor editing to updating which community day schools are currently operating in the county.

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

Special Education:
Aspects of the LCAP that were influenced by specific stakeholder input includes updating technology, utilizing a data specialist, curriculum adoption, and PD's.

Foster Youth:
Siskiyou FYSCP will provide educational case management support to LEA's, youth, and caregivers with a 70% case manager. Transitional Age Youth will be supported by the AmeriCorps Member.

Expelled Youth:
The Expelled Youth Plan was influenced and updated by the feedback from administrators but substantive changes were not made.

Goals and Actions

Goal

Goal #	Description
1	Increase student attendance and reduce chronic absenteeism by making the classroom more interactive with the use of technology.

An explanation of why the LEA has developed this goal.

This goal was developed to focus on attendance and chronic absenteeism based on data from the 2019 Dashboard and current attendance and chronic absenteeism rates. By closely monitoring chronic absenteeism and attendance, we will be able to intervene more quickly, communicate with parents, and provide supports. By providing updated technology, it is anticipated that students will be more engaged and attend school more regularly.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism	20-21 Chronic Absenteeism 42%	21-22 Chronic Absenteeism = 83.15%			25%
Attendance Rates	20-21 Attendance Rate 84%	21-22 Attendance Rate = 73%			95% or higher

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Attendance Monitoring System	Develop and implement a tiered system for monitoring attendance that includes parent contact and nudge letters. Continue to use Alma student information system. (Resource 6500)	$1,101.00	No
1.2	Data Specialist	Data Specialist will review attendance data and meet periodically with staff and program manager. 50% of Data Specialist salary & benefits. (Resource 6500)	$53,930.00	No

Action #	Title	Description	Total Funds	Contributing
1.3	Attendance Communication	Have Teacher/Bus Driver make connection with families when student is absent. No Additional Cost	$0.00	No
1.4	Update Technology	Update technology applications for student engagement. May also include purchases of additional devices, software, apps, etc. (Resource 3182 - CSI)	$10,000.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences in the planned actions and actual implementation. Our new attendance system has been very effective in helping us to track student behaviors and attendance. The attendance communication piece has been a challenge and we plan to implement the nudge letters and look to providing more clerical staff to monitor the attendance.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no materials differences between the budgeted and estimated actual expenditures.

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

Our actions are effective in making progress toward our goal as the new attendance monitoring system is more accurate that in the past. Although our attendance appears to have dropped this year, this is partially due to the fact that students were able to join by Zoom last year and this year is completely seat based.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There were not changes made to the planned goal, metrics, or desired outcomes. The only changes made to actions were to decrease the amount of action 1.1, as the start up cost is no longer needed, and the amount for action 1.4 was increased to purchase more devices as well as renew license fees for apps.

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

Goals and Actions

Goal

Goal #	Description
2	Students will be provided appropriately credentialed teachers and classroom instruction/instructional materials aligned to the state standards, to facilitate increased student achievement, in facilities that are maintained in good repair.

An explanation of why the LEA has developed this goal.

This goal has been developed to ensure the district maintains progress on the metrics associated with state priorities 1, 2 & 4, which address basic services, implementation of state standards, and pupil achievement. By providing updated curriculum and professional development, it is anticipated that teachers will be more equipped to meet the needs of the students. The actions in this goal also provide for more individualized support for our students, helping to more fully engage them.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Quarterly Williams Reports	20-21 - 100% of students have access to instructional materials aligned with the state standards	21-22 - 100% of students have access to instructional materials aligned with the state standards			100% of students will have access to instructional materials aligned with the state standards
Priority 2 Self-assessment Tool	20-21 - Local Indicator met - all sections showing initial implementation or higher except for NGSS	21-22 - Local Indicator met - all sections showing initial implementation or higher except for NGSS			Local Indicator will be met - with all sections scoring initial implementation or higher
Teacher credential list	20-21 - 73% of teachers are fully credentialed and appropriately assigned	21-22 73% of teachers are fully credentialed and appropriately assigned			100% of teachers will be fully credentialed and appropriately assigned

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Sign-in Sheets or registrations for Professional Learning	20-21 - 100% of teachers are trained and versed in the state standards and instructional shifts for all content areas.	21-22 - 100% of teachers are trained and versed in the state standards and instructional shifts for all content areas.			100% of teachers will be trained and versed in the state standards and instructional shifts for all content areas.
Teacher Observation Tool	20-21 - Teachers are observed and formally evaluated once every other year. (Teachers are also observed and provided feedback informally throughout each year.)	21-22 - Teachers are observed and formally evaluated once every other year. (Teachers are also observed and provided feedback informally throughout each year.)			Teachers will be observed and formally evaluated once every other year. (Teachers will also be observed and provided feedback informally throughout each year.)
Facilities Inspection Tool (FIT) scores	20-21 - All facilities are in good repair	21-22 - All facilities are in good repair			All facilities will be maintained in Good or Excellent repair according to the Facilities Inspection Tool
CAASPP / CAA scores	18-19 - 96% of students will participate in the CAASPP and CAA Assessments	21-22 - 95% of students participated in the CAASPP and CAA Assessments			100% of students will participate in the CAASPP and CAA Assessments.
ELPAC	20-21 - There are currently zero English Learners enrolled.	21-22 - There are currently zero English Learners enrolled.			N/A
Graduation Rate / Cert. of Completion	20-21 - 87.50% of eligible students have	21-22 = 95% of eligible students have			100% of eligible students will obtain

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	obtained either their diploma or certificate of completion.	obtained either their diploma or certificate of completion.			either their diploma or certificate of completion.
Middle School Dropout Rate	20-21 - 0%	21-22 = 0%			0%
High School Dropout Rate	20-21 - 4%	21-22 = 0%			0%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Curriculum Purchase (Annual)	Unique $6,000, Learning A-Z $250, IXL $748, Inclusion TLC $120 (Resource 1100) Read Naturally $1200 (Resource 6500) Edgenuity $8,000 (Resource 3182)	$16,318.00	No
2.2	Professional Development	CPI Training - Title II Funds	$2,544.00	No
2.3	Paraprofessionals	Continue to use Title I funds (Resource 3010) to provide supplemental aide time K. Evans, $3680	$3,680.00	No
2.5	Implement data program - student records/monitoring progress	Continue to request school records in a timely manner and evaluate student transcripts to determine individual learning plans, monitor student achievement, and track student progress. Utilize the SANDI Determination Assessment to help monitor students' progress.	$0.00	No

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences in planned actions and actual implementation. There have been no particular challenges with these actions. The programs provided have been very effective in monitoring credit recovery for our emotionally disturbed students, and we now have a variety of curriculum from which teachers can choose to meet the needs of individual students. The CPI training has helped staff learn deescalation skills which has resulted in a decrease in negative student behaviors.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no materials differences between the budgeted and estimated actual expenditures.

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

The actions and services were effective in providing all students with a fully credentialed teacher, sufficient instructional materials and a safe learning environment which resulted in increased percentage of our moderate to severe students obtaining either a diploma or a certificate of completion.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes were made to the goal, metrics, or desired outcomes. The amounts for actions have been updated to reflect payroll changes.

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

Goals and Actions

Goal

Goal #	Description
3	Increase student and family engagement by providing a positive and nurturing classroom environment that meets the unique needs of all students, including students with exceptional needs.

An explanation of why the LEA has developed this goal.

This goal has been developed to ensure the district maintains progress on the metrics associated with state priorities 3, 5, 6, 7 & 8, which address parent involvement, pupil engagement, school climate, course access, and other outcomes. The metrics and actions for this goal will help provide parent training, communication, and enriching activities for students to increase both student and family engagement.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAC membership	20-21 - 10% of parents participate in CAC meetings to provide input for decision making for the school and programs.	21-22 - 20% of parents participate in CAC meetings to provide input for decision making for the school and programs.			50% of parents will participate in CAC meetings to provide input for decision making for the school and programs.
Parent & Student Surveys	20-21 - 92.5% of parents and students reported positively on the sense of safety and school connectedness.	21-22 - 90% of parents and 95% of students reported positively on the sense of safety and school connectedness.			100% of parent and students will report positively on their sense of safety and school connectedness.
Graduation Rate (Cert. of Completion)	19-20 - 87.50% of eligible students have obtained either their	21-22 = 95% of eligible students have obtained either their			100% of eligible students will obtain either their diploma or

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	diploma or certificate of completion.	diploma or certificate of completion.			certificate of completion.
Suspension Rate	20-21 - 0% Suspension Rate	21-22 Suspension Rate = 0%			Suspension Rate will be maintained at 0%.
Expulsion Rate	20-21 - 0% Expulsion Rate	21-22 Expulsion Rate = 0%			Expulsion Rate will be maintained at 0%.
Course Access	20-21 - 100% students will be enrolled in programs and services developed and provided to students with exceptional needs.	21-22 100% students will be enrolled in programs and services developed and provided to students with exceptional needs.			100% of students will be enrolled in programs and services developed and provided to students with exceptional needs.
Priority 3 Self-reflection Tool	20-21 - Standard Met	21-22 = Standard Met			Dashboard will show Standard Met
Other Outcomes - SANDI Assessment Results	New Program- No Baseline	Not yet available			50% of students will make progress on individual IEP goals.

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Maintain the County Supplemental Science Program	Supplemental Science Program (Jason and Christian) in the classrooms, utilizing CSI funds (Resource 3182)	$6,000.00	No
3.2	Provide Parent Trainings at CAC Meetings	Provide Parent Trainings at CAC Meetings that will include areas such as: How Students Qualify for Special Education, Behavior Strategies for student with special needs, Mental Health and the Special Education Population, How to help special education students at home, etc.	$0.00	No

Action #	Title	Description	Total Funds	Contributing
3.3	Token Economy	Provide a Token Economy System to promote Academic and Student Engagement Support - Classroom Supplies - Lottery Funds (Resource 1100)	$600.00	No
3.4	Outdoor Education - Kidder Creek	Continue Kidder Creek Outdoor Program utilizing CSI funds (Resource 3182)	$10,410.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences between planned actions and actual implementation. Successes include the science program and Kidder Creek. These programs have helped build confidence in our moderate to severe students, as well as provided them with hands-on science experiences.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences between budgeted and estimated actual expenditures.

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

Our actions have been effective in making progress toward our goals as evidenced by our continued 0% expulsion and suspension rates, as well as the results from our surveys, which show a high percentage of students and parents feeling a sense of safety and school connectedness, and our increase in the percentage of students receiving a diploma or certificate of completion.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There were no changes made to the planned goal, metrics, or desired outcomes. The only changes in actions were made to increase the amount of funding for programs for the upcoming year.

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

Goals and Actions

Goal

Goal #	Description
4	Maintain Siskiyou County Expelled Youth Plan to coordinate the instruction of expelled pupils in Siskiyou County.

An explanation of why the LEA has developed this goal.

This goal was developed to meet the COE requirement for State Priority 9 - Expelled Youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Siskiyou County Expelled Youth Plan (current 3 year plan)	Siskiyou County Expelled Youth Plan (2021-2024) was revised and approved in June 2021 and posted to the Siskiyou County Office of Education website at www.siskiyoucoe.net	Maintained current Siskiyou County Expelled Youth Plan			Maintain current Siskiyou County Expelled Youth Plan

Actions

Action #	Title	Description	Total Funds	Contributing
4.1	Siskiyou County Expelled Youth Plan	Review and update the Siskiyou County Expelled Youth Plan by consulting with administrators within the county. Upload the plan to CDE and post on the Siskiyou County Office of Education website.	$0.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences.

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

The County Office of Education has maintained the Expelled Youth Plan.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There were no changes made.

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

Goals and Actions

Goal

Goal #	Description
5	SCOE will coordinate services for all foster youth residing in Siskiyou County in accordance with Ed. Code and ESSA and review the plan annually for changes to improve academic outcomes for Foster Youth.

An explanation of why the LEA has developed this goal.

Siskiyou County Office of Education maintains coordinated services for Foster Youth in the county to meet the requirements of Ed Code, ESSA, and the Foster Youth Services Grant. Analysis of state and local data show a need for decreasing chronic absenteeism, maintaining communication with districts, and coordinating with other agencies to support students. The metrics and actions included in this goal will sustain our progress through close monitoring of student achievement, attendance and chronic absenteeism, along with providing foster youth with academic and social-emotional supports necessary.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Smarter Balanced Test Scores ELA	2018-2019 Combined Standard of FY Met 22.5%	2020-2021 Combined Standard of FY Met 20%.			28%: Up 2% each year
Smarter Balanced Test Scores Mathematics	2018-2019 Combined Standard of FY Met or 12.5%	2020-2021 Combined Standard of FY Met 8%.			18.5%: Up 2% each year
Suspension Rates	2019-20 Unduplicated County of FY Suspended 10%	2020-2021 Unduplicated County of FY Suspended 6.3%			7% : Drop 1% each year
Expulsion Rates	2020-21 Expulsion Rates .9%	2020-2021 Expulsion Rate 1.6%			Remain below 1% each year
Foster Youth in Juvenile System	2020-21 4.6 %	2020-2021 4.6%			3.6 %

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Chronic Absenteeism Rates	2020-21 FY Chronic Absenteeism Rate 21.6%	2020-2021 FY Chronic Absenteeism Rate 41.3%.			28%: Drop 2% each year
Attendance Rates	2019-20 FY Attendance 90.4 %	2020-2021 FY Attendance 89.97%.			93%: Up 1% each year
High School Graduation Rates	2019-2020 FY Graduation Rate 87%	2020-2021 FY Graduation Rate 71%.			90%: UP 1% each year
High School Drop Out Rates	2019-2020 FY Dropout Rate 12%	2020-2021 FY Dropout Rate 29%.			10%: Drop 2% each year
Successful Transitions to Post secondary	2019-2020 FY High School Completers Enrolled in College 62.3%	2020-2021 FY High School Completers Enrolled in College 20%.			65%: Up 1% each year
Completion of FAFSA/Dream Act	2020-2021 FY Completed FAFSA/ Dream Act 100%	2020-2021 FY Completed FAFSA/ Dream Act 100%			Maintain 100% Completion Rate

Actions

Action #	Title	Description	Total Funds	Contributing
5.1	Foster Youth Coordinator	Monitor local policy/procedures and data infrastructure necessary to support and monitor educational success, including efficient transfer of health and education records and the health and education passport. 1. Work with CDE, districts and county child welfare and probation agencies to obtain, share and analyze data to accurately identify foster youth and track progress on all required metrics. 2. Maintain and monitor MOUs with probation, HHSA and district agencies to increase graduation rates and reduce school transfer rates.	$1,500.00	No

Action #	Title	Description	Total Funds	Contributing
		3. Ensure districts are informed of who their foster youth are and all pertinent information weekly utilizing Foster Focus Data Management System. ($1,500 annually) (Program Coordinator, Program Assistant, and Foster Focus all paid with Foster Youth Grant)		
5.2	Communication with districts	Ensure foster youth liaisons (Ed Code 48853.5) and district level oversight staff have adequate time, knowledge, and resources to meet the needs of foster youth. 1. Train and support district liaisons and district level oversight staff to ensure district and school site staff are informed about and implement all laws and district policies affecting foster youth. 2. Monitor services provided to foster youth at the district level to ensure: * All foster youth have access to necessary education and school counseling services * To reduce school transfers and ensure foster youth are transported to their school of origin when in their best interest, including funding or otherwise facilitating transportation * Ensure priority access for foster youth to receive district level tutoring and other academic and social/emotional supports, after-school and summer enrichment programs, and extracurricular activities (FY Coordinator included in Action 1, Case Manager salary and benefits, FY Program Assistant salary and benefits paid through FY Grant)	$0.00	No

Action #	Title	Description	Total Funds	Contributing
5.3	Coordinated Services	Districts will have a coordinated delivery of educational and social emotional intervention services through collaboration with Siskiyou County Health and Human Services Children's Division, Probation, Foster Youth Services Coordinating Program and Educational Rights Holder. Meetings are held in response to students in crisis and having significant needs. 1. Schedule trainings with district office staff and instructional staff to support the needs of foster youth. 2. Attend foster youth IEPs and SST meetings to review academic and behavioral successes and challenges 3. Invite District Liaisons to Critical Family Team Meetings (CFT) 4. Refer qualifying students to Independent Living Programs 5. Attend Regional Program Resource Committee meetings to support special education placements (all services included in Actions 1 & 2)	$0.00	No
5.4	Student Supports	Ensure students have social-emotional, academic, and transition support. (Case manager cost included in Action 2, AmeriCorps worker contract paid through FY Grant)	$8,500.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences between planned and actual implementation of actions.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

There were no material differences.

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

These specific actions were effective in making progress towards the goal through increased communication, early academic interventions, accuracy in data information and one to one training for LEAs.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There were no changes made to planned goal, metrics, outcomes, or actions.

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

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

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
0	0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
0.00%	0.00%	$0.00	0.00%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

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

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

The Siskiyou County Office of Education does not receive Supplemental & Concentration Grant funds, as all of our students are counted in their district of residence.

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

Not applicable

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	N/A	N/A
Staff-to-student ratio of certificated staff providing direct services to students	N/A	N/A

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	$0.00	$83,949.00		$30,634.00	$114,583.00	$57,610.00	$56,973.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Attendance Monitoring System	All		$1,101.00			$1,101.00
1	1.2	Data Specialist	All		$53,930.00			$53,930.00
1	1.3	Attendance Communication	All					$0.00
1	1.4	Update Technology	All		$10,000.00			$10,000.00
2	2.1	Curriculum Purchase (Annual)	All		$8,318.00		$8,000.00	$16,318.00
2	2.2	Professional Development	All				$2,544.00	$2,544.00
2	2.3	Paraprofessionals	All				$3,680.00	$3,680.00
2	2.5	Implement data program - student records/monitoring progress	All					$0.00
3	3.1	Maintain the County Supplemental Science Program	All				$6,000.00	$6,000.00
3	3.2	Provide Parent Trainings at CAC Meetings	All Students with Disabilities					$0.00
3	3.3	Token Economy	All		$600.00			$600.00
3	3.4	Outdoor Education - Kidder Creek	All				$10,410.00	$10,410.00
4	4.1	Siskiyou County Expelled Youth Plan	All					$0.00
5	5.1	Foster Youth Coordinator	Foster Youth		$1,500.00			$1,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
5	**5.2**	Communication with districts	Foster Youth					$0.00
5	**5.3**	Coordinated Services	Foster Youth					$0.00
5	**5.4**	Student Supports	Foster Youth		$8,500.00			$8,500.00

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
4,982,865	0	0.00%	0.00%	0.00%	$0.00	0.00%		**Total:**	$0.00
								LEA-wide Total:	$0.00
								Limited Total:	$0.00
								Schoolwide Total:	$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
This table is automatically generated and calculated from the Goals section of the 2022 LCAP.								

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	$148,221.75	$171,861.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	**1.1**	Attendance Monitoring System	No	$3,304.00	$1,128
1	**1.2**	Data Specialist	No	$37,218.50	$49,534
1	**1.3**	Attendance Communication	No	$0.00	$0
1	**1.4**	Update Technology	No	$3,000.00	$11,120
2	**2.1**	Curriculum Purchase (Annual)	No	$16,179.00	$15,525
2	**2.2**	Professional Development	No	$2,544.00	$940
2	**2.3**	Paraprofessionals	No	$60,786.25	$68,575
2	**2.5**	Implement data program - student records/monitoring progress	No	$0.00	$0
3	**3.1**	Maintain the County Supplemental Science Program	No	$5,400.00	$5,680
3	**3.2**	Provide Parent Trainings at CAC Meetings	No	$0.00	$0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
3	**3.3**	Token Economy	No	$600.00	$0
3	**3.4**	Outdoor Education - Kidder Creek	No	$9,690.00	$10,159
4	**4.1**	Siskiyou County Expelled Youth Plan	No	$0.00	$0
5	**5.1**	Foster Youth Coordinator	No	$1,500.00	$1,500
5	**5.2**	Communication with districts	No	$0.00	$0
5	**5.3**	Coordinated Services	No	$0.00	$0
5	**5.4**	Student Supports	No	$8,000.00	$7,700

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
$0	$0.00	$0.00	$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
This table was automatically populated from the 2021 LCAP. Existing content should not be changed, but additional actions/funding can be added.							

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
$5,411,654	$0	0	0.00%	$0.00	0.00%	0.00%	$0.00	0.00%

Instructions

Plan Summary

Engaging Educational Partners

Goals and Actions

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [*EC*] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.

- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (*EC* Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.

- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

    - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC* Section 52064[b][4-6]).

    - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC* sections 52064[b][1] and [2]).

    - Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC* Section 52064[b][7]).

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

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

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

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

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

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

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Engaging Educational Partners

Purpose

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

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

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

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

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

Requirements and Instructions

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

Local Control and Accountability Plan:
For county offices of education and school districts only, verify the LEA:

a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.

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

c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.

d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.

e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

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

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

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

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

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

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

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

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

Goals and Actions

Purpose

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

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

Requirements and Instructions

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

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

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.

- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.

- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

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

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

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

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

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

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

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

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

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

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

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

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

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

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.

- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.

- **Explanation of why the LEA has developed this goal**: Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year.

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

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.

- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.

- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

> After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])
>
> In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])
>
> These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

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

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

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

Provide the following descriptions, as applicable to the LEA:

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

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

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

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

Complete the table as follows:

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

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

Action Tables

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

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

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

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

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

Data Entry Table

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

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

  See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.
- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 *CCR* Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

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

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

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

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

Contributing Actions Table

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

Annual Update Table

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

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

Contributing Actions Annual Update Table

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

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.

- **Estimated Actual Expenditures for Contributing Actions**: Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.

- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).

    - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been $169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of $169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

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

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

Calculations in the Action Tables

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

Contributing Actions Table

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

Contributing Actions Annual Update Table

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

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

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

LCFF Carryover Table

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

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

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

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SISKIYOU COUNTY
OFFICE OF EDUCATION

Local Performance Indicator Self-Reflection

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

The State Board of Education (SBE) approved standards for the local indicators that support a local educational agency (LEA) in measuring and reporting progress within the appropriate priority area. The approved performance standards require an LEA to:

- Annually measure its progress in meeting the requirements of the specific Local Control Funding Formula (LCFF) priority.
- Report the results as part of a non-consent item at a regularly scheduled public meeting of the local governing board/body in conjunction with the adoption of the Local Control and Accountability Plan (LCAP).
- Report results to the public through the Dashboard utilizing the SBE-adopted self-reflection tools for each local indicator.

This Quick Guide identifies the approved standards and self-reflection tools that an LEA will use to report its progress on the local indicators.

Performance Standards

The performance standards for the local performance indicators are:

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

The LEA annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; the LEA then reports the results to its local governing board at a regularly scheduled meeting and to reports to educational partners and the public through the Dashboard.

Implementation of State Academic Standards (LCFF Priority 2)

The LEA annually measures its progress implementing state academic standards; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Parent and Family Engagement (LCFF Priority 3)

This measure addresses Parent and Family Engagement, including how an LEA builds relationships between school staff and families, builds partnerships for student outcomes and seeks input for decision-making.

LEAs report progress of how they have sought input from parents in decision-making and promoted parent participation in programs to its local governing board or body using the SBE-adopted self-reflection tool for Priority 3 at the same meeting at which the LEA adopts its LCAP, and reports to educational partners and the public through the Dashboard.

School Climate (LCFF Priority 6)

The LEA administers a local climate survey at least every other year that provides a valid measure of perceptions of school safety and connectedness, such as the California Healthy Kids Survey, to students in at least one grade within the grade span(s) that the LEA serves (e.g., K-5, 6-8, 9-12), and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to educational partners and the public through the Dashboard.

Access to a Broad Course of Study (LCFF Priority 7)

The LEA annually measures its progress in the extent to which students have access to, and are enrolled in, a broad course of study that includes the adopted courses of study specified in the California Education Code (EC) for Grades 1-6 and Grades 7-12, as applicable, including the programs and services developed and provided to unduplicated students and individuals with exceptional needs; the LEA then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Expelled Students – County Office of Education (COE) Only (LCFF Priority 9)

The county office of education (COE) annually measures its progress in coordinating instruction as required by California EC Section 48926; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

The COE annually measures its progress in coordinating services for foster youth; the COE then reports the results to its local governing board at a regularly scheduled meeting and reports to educational partners and the public through the Dashboard.

Self-Reflection Tools

An LEA uses the self-reflection tools included within the Dashboard to report its progress on the local performance indicator to educational partners and the public.

The self-reflection tools are embedded in the web-based Dashboard system and are also available in Word document format. In addition to using the self-reflection tools to report its progress on the local performance indicators to educational partners and the public, an LEA may use the self-reflection tools as a resource when reporting results to its local governing board. The approved self-reflection tools are provided below.

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (LCFF Priority 1)

LEAs will provide the information below:

- Number/percentage of misassignments of teachers of ELs, total teacher misassignments, and vacant teacher positions
- Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home
- Number of identified instances where facilities do not meet the "good repair" standard (including deficiencies and extreme deficiencies)

Teachers	Number	Percent
Misassignments of Teachers of English Learners	0	0
Total Teacher Misassignments	4	27%
Vacant Teacher Positions	0	0

Access to Instructional Materials	Number	Percent
Students Without Access to Own Copies of Standards-Aligned Instructional Materials for Use at School and at Home	0	0

Facility Conditions	Number
Identified Instances Where Facilities Do Not Meet The “Good Repair” Standard (Including Deficiencies and Extreme Deficiencies)	0

OPTION 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. **Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.**

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			3		
ELD (Aligned to ELA Standards)	1				
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards				4	
History-Social Science			3		

2. **Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.**

   Rating Scale (lowest to highest) -
   1 - Exploration and Research Phase
   2 - Beginning Development
   3 - Initial Implementation
   4 - Full Implementation
   5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			3		
ELD (Aligned to ELA Standards)	1				
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards			3		
History-Social Science			3		

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
ELA – Common Core State Standards for ELA			3		
ELD (Aligned to ELA Standards)	1				
Mathematics – Common Core State Standards for Mathematics			3		
Next Generation Science Standards			3		
History-Social Science			3		

Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Career Technical Education				4	
Health Education Content Standards			3		
Physical Education Model Content Standards				4	
Visual and Performing Arts				4	
World Language			3		

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Academic Standards	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				4	
Identifying the professional learning needs of individual teachers				4	
Providing support for teachers on the standards they have not yet mastered				4	

Optional Narrative (Limited to 1,500 characters)

6. Provide any additional information in the text box provided in the Dashboard that the LEA believes is relevant to understanding its progress implementing the academic standards adopted by the state board.

Parental Involvement and Family Engagement (LCFF Priority 3)

Introduction

Family engagement is an essential strategy for building pathways to college and career readiness for all students and is an essential component of a systems approach to improving outcomes for all students. More than 30 years of research has shown that family engagement can lead to improved student outcomes (e.g., attendance, engagement, academic outcomes, social emotional learning, etc.).

Consistent with the California Department of Education's (CDE's) Family Engagement Toolkit: [1]

- Effective and authentic family engagement has been described as an intentional partnership of educators, families and community members who share responsibility for a child from the time they are born to becoming an adult.
- To build an effective partnership, educators, families, and community members need to develop the knowledge and skills to work together, and schools must purposefully integrate family and community engagement with goals for students' learning and thriving.

The LCFF legislation recognized the importance of family engagement by requiring LEAs to address Priority 3 within their LCAP. The self-reflection tool described below enables LEAs to reflect upon their implementation of family engagement as part of their continuous improvement process and prior to updating their LCAP.

For LEAs to engage all families equitably, it is necessary to understand the cultures, languages, needs and interests of families in the local area. Furthermore, developing family engagement policies, programs, and practices needs to be done in partnership with local families, using the tools of continuous improvement.

Instructions

This self-reflection tool is organized into three sections. Each section includes research and evidence-based practices in family engagement:

1. Building Relationships between School Staff and Families
2. Building Partnerships for Student Outcomes
3. Seeking Input for Decision-Making

Based on an evaluation of data, including educational partner input, an LEA uses this self-reflection tool to report on its progress successes and area(s) of need related to family engagement policies, programs, and practices. This tool will enable an LEA to engage in continuous improvement and determine next steps to make improvements in the areas identified. The results of the process should be used to inform the LCAP and its development process, including assessing prior year goals, actions and services and in modifying future goals, actions, and services in the LCAP.

LEAs are to implement the following self-reflection process:

1. Identify the diverse educational partners that need to participate in the self-reflection process in order to ensure input from all groups of families, staff and students in the LEA, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

2. Engage educational partners in determining what data and information will be considered to complete the self-reflection tool. LEAs should consider how the practices apply to families of all student groups, including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

3. Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each of the 12 practices using the following rating scale (lowest to highest):

   1 – Exploration and Research
   2 – Beginning Development
   3 – Initial Implementation
   4 – Full Implementation
   5 – Full Implementation and Sustainability

4. Based on the analysis of educational partner input and local data, respond to each of the prompts pertaining to each section of the tool.

5. Use the findings from the self-reflection process to inform the annual update to the LCAP and the LCAP development process, as well as the development of other school and district plans.

Sections of the Self-Reflection Tool

Section 1: Building Relationships Between School Staff and Families

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Building Relationships	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families.				4	
2. Rate the LEA's progress in creating welcoming environments for all families in the community.				4	

Building Relationships	1	2	3	4	5
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children.				4	
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.			3		

Building Relationships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Our staff is excellent at working with our Moderate to Severe families. They offer trainings, guidance, and encouragement to our families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

An area of improvement for our LEA would be in the area of communicating with families in language that is understandable and accessible and offer more opportunities to share this information to the families.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

We will provide additional opportunities for families to provide input. We have few families that need translation services, and will provide those services when needed.

Section 2: Building Partnerships for Student Outcomes

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Building Partnerships	1	2	3	4	5
5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.				4	
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.			3		
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.				4	

Building Partnerships	1	2	3	4	5
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.				4	

Building Partnerships Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

Our staff offers trainings and guidance to our families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

We need to improve in offering resources in developmental learning stages to our parents to help them navigate the needs of their special education child. We also need to work on offering more opportunities for families to come together and learn from each others' experiences in special education.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

We will provide additional opportunities for families to provide input. We will also provide parent education workshops.

Section 3: Seeking Input for Decision-Making

Based on the analysis of educational partner input and local data, identify the number which best indicates the LEA's current stage of implementation for each practice in this section using the following rating scale (lowest to highest):

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Seeking Input	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.				4	
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.				4	
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.				4	

Seeking Input	1	2	3	4	5
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.			3		

Seeking Input for Decision-Making Dashboard Narrative Boxes (Limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

We have made progress in building capacity of principals, staff, and family members in engaging in decision making.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

While we have made progress in building capacity, it is difficult to schedule times when all stakeholders can be present in order to plan and design family engagement activities.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We continue to work on finding better ways to build the capacity of principles, staff, and family members.

School Climate (LCFF Priority 6)

LEAs will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6– 8, 9–12) in a text box provided in the California School Dashboard (response limited to 3,000 characters). LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate.

1. **DATA:** Reflect on the key learnings from the survey results and share what the LEA learned.

2. **MEANING:** What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?

3. **USE:** What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

On the survey presented to our students:

94.6% of our students feel safe at school
92.4% stated that the school is usually clean and tidy
89.2% stated that school has interesting activities
82.6% feel that they make a difference
82.6% stated that they get to help decide school activities
100% stated that a teacher or some other adult cares about them at school
100% stated that a teacher or some other adult when they do a good job

100% stated that a teacher or some other adult notices when they are not at school
100% responded that a teacher or some other adult listens when I have a problem at school

Based on survey results, it appears that students feel safe and supported. However, they would like more input in deciding which activities are offered.

Access to a Broad Course of Study (LCFF Priority 7)

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served. (response limited to 1,500 characters)

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study, and may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study. (response limited to 1,500 characters)

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students. (response limited to 1,500 characters)

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students? (response limited to 1,500 characters)

1. All of our Courses are listed in our student information system—ALMA. We offer various levels of al core subjects. Students are placed according to their IEP's.

2. All of our students have access to and are enrolled in a broad courses of study as per their IEP's.

3. The only barrier for our students to receive a broad course of study is their intellectual ability. Our moderate to severe students receive curriculum base on their intellectual level.

4. Not applicable

Coordination of Services for Expelled Students – COE Only (LCFF Priority 9)

Assess the degree of implementation of the progress in coordinating instruction for expelled students in your county.

Rating Scale (lowest to highest) -
- 1 - Exploration and Research Phase
- 2 - Beginning Development
- 3 - Initial Implementation
- 4 - Full Implementation
- 5 - Full Implementation and Sustainability

Coordinating Instruction	1	2	3	4	5
1. Assessing status of triennial plan	[No response	[No response	[No response	[No response	[No response

Coordinating Instruction	1	2	3	4	5
for providing educational services to all expelled students in the county, including:	required]	required]	required]	required]	required]
a. Review of required outcome data.					5
b. Identifying existing educational alternatives for expelled pupils, gaps in educational services to expelled pupils, and strategies for filling those service gaps.					5
c. Identifying alternative placements for pupils who are expelled and placed in district community day school programs, but who fail to meet the terms and conditions of their rehabilitation plan or who pose a danger to other district pupils.					5
2. Coordinating on development and implementation of triennial plan with all LEAs within the county.					5
3. Establishing ongoing collaboration and policy development for transparent referral process for LEAs within the county to the county office of education or other program options, including dissemination to all LEAs within the county a menu of available continuum of services for expelled students.				4	
4. Developing memorandum of understanding regarding the coordination of partial credit policies between district of residence and county office of education.					5

Coordination of Services for Foster Youth – COE Only (LCFF Priority 10)

Assess the degree of implementation of coordinated service program components for foster youth in your county.

Rating Scale (lowest to highest) -
1 - Exploration and Research Phase
2 - Beginning Development
3 - Initial Implementation
4 - Full Implementation
5 - Full Implementation and Sustainability

Coordinating Services	1	2	3	4	5
1. Establishing ongoing collaboration and supporting policy development, including establishing formalized information sharing agreements with child welfare, probation, Local Education Agency (LEAs), the courts, and other organizations to support determining the proper educational placement of foster youth (e.g., school of origin versus current residence, comprehensive versus alternative school, and regular versus special education).					5
2. Building capacity with LEA, probation, child welfare, and other organizations for purposes of implementing school-based support infrastructure for foster youth intended to improve educational outcomes (e.g., provide regular professional development with the Foster Youth Liaisons to facilitate adequate transportation services for foster youth).					5
3. Providing information and assistance to LEAs regarding the educational needs of foster youth in order to improve educational outcomes.					5
4. Providing direct educational services for foster youth in LEA or county-operated programs provided the school district has certified that specified services cannot be provided or funded using other sources, including, but not limited to, Local Control Funding Formula, federal, state or local funding.					5
5. Establishing ongoing collaboration and supporting development of policies and procedures that facilitate expeditious transfer of records, transcripts, and other relevant educational information.					5
6. Facilitating the coordination of post-secondary opportunities for youth by engaging with systems partners, including, but not limited to, child welfare transition planning and independent living services, community colleges or universities, career technical education, and workforce development providers.				4	

Coordinating Services	1	2	3	4	5
7. Developing strategies to prioritize the needs of foster youth in the community, using community-wide assessments that consider age group, geographical area, and identification of highest needs students based on academic needs and placement type.					5
8. Engaging in the process of reviewing plan deliverables and of collecting and analyzing LEA and COE level outcome data for purposes of evaluating effectiveness of support services for foster youth and whether the investment in services contributes to improved educational outcomes for foster youth.				4	

2022-2023

BUDGET

Siskiyou County Office of Education

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SISKIYOU COUNTY
OFFICE OF EDUCATION

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SISKIYOU COUNTY
OFFICE OF EDUCATION

The **County Superintendent of Schools** is an elected official who administers the operation of the Siskiyou County Office of Education as an intermediate service unit for all elementary and secondary school districts.

California law assures every child a quality education. Local school districts are responsible for providing such education specific to the laws and regulations established by the California Legislature and the State Department of Education.

Constitutional law directs an intermediate unit, the County Office of Education, to work between the State and local districts to assure the most efficient use of taxpayer dollars.

The County Office of Education is committed to assisting the local school districts through direct and indirect service. The County Office of Education provides a variety of services, including fiscal management, curriculum coordination, special schools and programs, health and guidance services, and coordination of state and federal programs.

The County Superintendent serves as a facilitator in correlating other governmental and service agencies. Resources of neighboring counties are coordinated in an effort to expand all available services.

The County Superintendent works closely with federal legislators to assure maximum gain for forest reserve funds to provide additional service dollars for the children in Siskiyou County.

BOARD OF EDUCATION

The **County Board of Education** is the policy-making body of the Siskiyou County Office of Education. The Board includes seven persons elected from seven trustee areas representing all geographical areas of the county.

Responsibilities of the County Board of Education include:

- Budget Approval
- Policy Development
- Contract Agreement
- Interdistrict Appeal
- Credential Registration
- Material Adoption
- SELPA Governance
- Early Head Start Governance
- Adequate Textbook/Educational Materials Assurance
- Charter School Authorizing Agency

The Board acts as the County Committee for School District Organization and is responsible for reviewing and recommending proposals for school district unification, boundary changes and transfer of territory.

Board of Education meetings are held the third Wednesday of each month at the Siskiyou County Office of Education. The public is invited to attend and the meeting agenda is published prior to each meeting.

As executive officer and ex-officio secretary, the County Superintendent of Schools administers all policy set by the County Board of Education.

Organizational Chart

COUNTY OFFICE SERVICES

Administration	Services to Districts	Technology Services
General Administration • Administration • Human Resources • Business Services • Federal and State Programs Co-Op	**Administrative Services** • Financial System Software • Credential Registration/ Monitoring • Contracted Business Services • External Business Services	**Local Area Network (LAN) Management** **Wide Area Network (WAN) Management** **Hardware Support**
Operations and Maintenance	**Health & Welfare**	**Software Support**
Bulk Purchase	• Nursing Services • Psychologist Services • Behavior Management Services	**Internet Service Provider**
Retiree Insurance	• Counseling Services	
	Educational Services • Instructional Supervision • Professional Development • Educational Consultants • Environmental Pond • Science, Watershed and Camp Programs • District/Community Inservice • After School Program	
	JPA Administration • Workers' Compensation	
	Adult Education	

SPECIAL SCHOOLS AND SERVICES

Special Education Non-Instructional	Special Education Instructional	Special Projects
Regional	**Special Day Class**	**Foster Youth Program and Homeless Youth Program**
• Program Specialist	• Ages 5-21	
• Community Advisory Committee	• Infant/Preschool	**Project Workability**
• Attendance	• Visually Impaired	
	• Hearing Impaired	**Tobacco Education**
Support	• Extended School Year	
• Administration		**HIV / AIDS Consultant**
• Maint. & Operations	**Resource Specialist Program**	
• Resource Center	• Itinerant Services (Small districts)	**Transition Partnership**
• Pupil Transportation		
	Designated Instructional Services	**Child Nutrition Program**
	• Speech Services	
	• Psychologist Services	**Local Child Care Planning Council**
	• Behavior Management Services	
	• Nursing Services	**Early Head Start**
	• Medical Aides	
	• Visually Impaired Program	
	• Deaf/Hard of Hearing Program	
	Non-Public Agencies	
	• Occupational Therapy	
	• Counselors	

BUDGET NARRATIVE

PRESENTATION:
The presentation of the 2022/2023 Budget for the Siskiyou County Office of Education contains the proposed plan for revenues and expenditures. This proposal consists of:

Standardized Account Code Structure (SACS) Budget
The County Office budget was created using the SACS account code requirements. Similar to a program budget model, this method allows for greater control over revenues and expenditures utilizing resource, goal and function options.

BUDGET ASSUMPTIONS:
The 2022/2023 budget was compiled using some general budget assumptions. These beginning assumptions are detailed below:

Beginning Fund Balance
The beginning fund balance utilizes the information presented in the 2021/2022 Second Period Interim Report, as well as any budget revisions since its adoption.

Average Daily Attendance
The estimated ADA used for this process is the same ADA that is reported to the State for the annual attendance reports.

	2020/21	2021/22	2022/23	2023/24	2024/25
Operating Grant ADA					
District Plus County Office ADA	5,733	5,463	5,438	5,438	5,438
Special Education	62.60	64.40	64.40	64.40	64.40

Special Education Unduplicated Pupil Count
Special Education funding is based in part on unduplicated pupil count (a count of each pupil served) instead of average daily attendance.

	2020/21	2021/22	2022/23	2023/24	2024/25
County Office of Education	880	855	855	855	855

Special Education Revenue
The funding model for Special Education was changed by AB602 in the 1998-1999 fiscal year. The SELPA, with approval from the County Board of Education later changed the funding formula in May 2007. The funding formula now funds County Office of Education Special Education programs first, with the balance of funding allocated to participating districts based on 75% ADA and 25% on pupil count.

Local Control Funding Formula and Local Control Accountability Plan

The Education Codes that set forth requirements for the Local Control Funding Formula (LCFF) require LEAs to coordinate their Local Control Accountability Plan (LCAP) with the budget process. One component of the LCAP and Budget process is:

> *Education Code sections 52066 and 52067... Requires the LCAP to include a description of the specific actions an LEA will take to meet the goals identified. Additionally, Education Code section 52604 requires a listing and description of the expenditures required to implement the specific actions.*

The Siskiyou County Office of Education student population consists of Special Day Class Students as well as Foster Youth served by a specific grant.

BUDGET ASSUMPTIONS (continued)....

Please see page 10 for rates and other assumption data.

Revenue Components

	2020/21	2021/22	2022/23	2023/24	2024/25
Cost of Living Adjustment	2.31%	5.07%	6.56%	5.38%	4.02%
Deficit	10.00%	7.92%	7.92%		
Interest Rate Projection	2.00%	2.17%	3.71%	3.25%	3.08%
Consumer Price Index	2.14%	6.55%	6.11%	3.14%	1.97%
PERS Employer Contribution Rate	20.70%	22.91%	25.37%	25.20%	24.60%
STRS Employer Contribution Rate	16.15%	16.92%	19.10%	19.10%	19.10%

Net Increase to Fund Balance
The projected net decrease to our fund balance for June 30, 2023 is $450,383.64.

Education Protection Account
A summary of the estimated revenue and expenditures for the Education Protection Account is included.

Projected Ending Fund Balance June 30, 2023
The projected unrestricted ending fund balance for June 30, 2023, is $6,505,568.20. A summary of changes from the 2021/2022 estimated actuals to the 2022/2023 budget is included.

Local Plan for the Special Education Local Plan Area
The local plan for the Special Education Local Plan Area is also part of the Board Agenda. The SELPA budget is included.

The information presented in the 2022/2023 budget and the results of the review using the State adopted criteria and standards indicate that the Siskiyou County Office of Education will be in a satisfactory financial condition for the 2022/2023 fiscal year. Based upon this budget, the Siskiyou County Superintendent will be able to meet financial obligations at year-end. It is recommended that the Board approve the budget.

Siskiyou County Office of Education
2022-2023 General Fund Budget Summary

1. **Revenues – Adjustments to County Office Budget to Reflect:**
   - Local Control Funding Formula: LCFF revenue increased by COLA
   - Federal Revenue: Reduced due to one-time funding
   - State Revenue: Reduced due to one-time funding
   - Local Revenue: Increase due to multiple multiyear grants
   - Transfers In: Increased due to one-time funding

2. **Expenditure Adjustments**
   - Certificated Salaries: Step and Column advancement, new positions and positions that were not filled in 2021/22
   - Classified Salaries: Step and Column advancement, new positions and positions that were not filled in 2021/22
   - Employee Benefits: Salary increase and new positions. CalSTRS increase of 2.18% and CalPERS increase of 2.46%
   - Books and Supplies: Decrease for one-time purchase with one-time funds
   - Services, Other Operating, and Interfund Activity: Decrease for one-time purchase with one-time funds
   - Capital Outlay: Technology devices

Siskiyou County Office of Education

General Fund Summary 2022-23

Revenue	2021-22 First Interim	2021-22 Second Interim	2022-23 Budget	Difference	Description of Changes
Local Control Funding Formula	$ 5,654,065	$ 5,595,290	$ 5,925,790	$ 330,500	LCFF revenue increased by COLA
Secure Rural Schools/Forest Reserve Transfer In	$ 220,441	$ 220,441	$ 220,441	$ -	
Federal Revenue	$ 2,170,529	$ 2,746,146	$ 2,405,726	$ (340,420)	Reduced due to one-time funding
State Revenue	$ 7,426,738	$ 8,936,925	$ 7,376,119	$ (1,560,806)	Reduced due to one-time funding
Local Revenue	$ 3,403,399	$ 4,591,878	$ 5,651,004	$ 1,059,125	Increase due to multiple multiyear grants
Transfers In	$ 70,500	$ 70,500	$ 81,053	$ 10,553	Increased due to one-time funding
Total	$ 18,945,672	$ 22,161,180	$ 21,660,132	$ (501,047)	
Expenditures					
Certificated Salaries	$ 3,990,073	$ 4,079,830	$ 4,644,706	$ 564,876	Step & column advancement, new positions and positions that were not filled in 21/22
Classified Salaries	$ 3,982,396	$ 4,085,645	$ 4,574,097	$ 488,452	Step & column advancement, new positions and positions that were not filled in 21/22
Employee Benefits	$ 3,684,911	$ 3,645,336	$ 4,277,789	$ 632,453	Salary increase and new positions. CalSTRS increase of 2.18% and CalPERS increase of 2.46%
Books and Supplies (Includes Non-Capitalized Equipment)	$ 532,985	$ 923,023	$ 621,250	$ (301,773)	Decrease for one-time purchase with one-time funds
Services, Other Operating, and Interfund Activity	$ 4,650,070	$ 6,918,417	$ 6,323,281	$ (595,136)	Decrease for one-time purchase with one-time funds
Capital Outlay	$ 176,744	$ 176,744	$ 242,945	$ 66,201	Technology devices
Total	$ 17,017,179	$ 19,828,994	$ 20,684,068	$ 855,074	
Net Change	$ 1,928,494	$ 2,332,185	$ 976,064	$ (1,356,121)	

2020-21	2021-22	2022-23 Estimates	2023-24 Estimates	2024-25 Estimates	Assumptions
0.00	0.00	0.00	0.00	0.00	Court School ADA
2,970	$ 2,970	2,970	2,970	2,970	Direct Service ADA
5,650	$ 5,463	5,438	5,463	5,463	Other Purpose ADA
63.59	64.40	64.40	64.40	64.40	Special Education (K-12)
878.00	855.00	855.00	855.00	855.00	Special Ed Pupil Count
0.00%	5.07%	6.56%	5.38%	4.02%	LCFF COLA
20.70%	22.91%	25.37%	25.20%	24.60%	PERS Employer Rate
16.15%	16.92%	19.10%	19.10%	19.10%	STRS Employer Rate
	0.50%	0.50%	0.20%	0.20%	State Unemployment Insurance
2.00%	2.17%	3.71%	3.25%	3.08%	Interest Rate Projection
2.14%	6.55%	6.11%	3.14%	1.97%	Consumer Price Index
$ 153.00	$ 163.00	$ 163.00	$ 163.00	$ 163.00	Lottery - Unrestricted
$ 54.00	$ 65.00	$ 65.00	$ 65.00	$ 65.00	Lottery - Restricted

STATE BUDGET DOCUMENT

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Place: Siskiyou County Office of Education 609 S. Gold St., Yreka

Date: June 21, 2022

Time: 02:00 PM

Adoption Date: June 22, 2022

Signed:

Clerk/Secretary of the County Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Sarah Applegate

Title: Associate Superintendent Business Services

Telephone: 530-842-8424

E-mail: sapplegate@siskiyoucoe.net

To update our mailing database, please complete the following:

Superintendent's Name: Kermith Walters

Chief Business Official's Name: Sarah Applegate

CBO's Title: Associate Superintendent Business Services

CBO's Telephone:

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
CRITERIA AND STANDARDS (continued)			**Met**	**Not Met**
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X

3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	

S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 22, 2022	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget 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	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(4,473.35)	0.00	(108,896.30)				
Other Sources/Uses Detail					290,941.00	103,357.00		
Fund Reconciliation							2,328,110.33	3,506,753.13
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							1,060,762.21	2,126,172.77
11 ADULT EDUCATION FUND								
Expenditure Detail	22,482.84	0.00	11,515.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	52,020.06
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(6,821.22)	95,358.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							54,708.49	158,538.93
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,022.12	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,547.03	3,294.93
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					48,447.00	0.00		
Fund Reconciliation							96,894.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					54,910.00	70,000.00		
Fund Reconciliation							89,269.30	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	220,441.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	500.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,225,000.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(11,188.27)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	22,482.84	(22,482.84)	108,896.30	(108,896.30)	394,298.00	394,298.00	5,856,291.36	5,846,779.82

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(90,499.56)	0.00	(101,666.35)				
Other Sources/Uses Detail					290,941.00	178,114.06		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	26,072.36	0.00	10,934.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	74,837.20	0.00	88,382.36	0.00				
Other Sources/Uses Detail					74,757.06	15,028.69		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,349.99	0.00				
Other Sources/Uses Detail					15,028.69	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					48,447.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					54,910.00	70,000.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	220,441.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	500.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(10,410.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	100,909.56	(100,909.56)	101,666.35	(101,666.35)	484,083.75	484,083.75		

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	64.40	64.40	64.40	64.40	64.40	64.40
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	64.40	64.40	64.40	64.40	64.40	64.40
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	64.40	64.40	64.40	64.40	64.40	64.40
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	5,463.33	5,463.33	5,463.33	5,438.33	5,438.33	5,438.33
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

OPERATING FUNDS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	5,423,843.00	171,447.00	5,595,290.00	5,754,343.00	171,447.00	5,925,790.00	5.9%
2) Federal Revenue		8100-8299	25,000.00	2,721,145.56	2,746,145.56	25,000.00	2,380,726.00	2,405,726.00	-12.4%
3) Other State Revenue		8300-8599	14,422.27	8,969,284.28	8,983,706.55	16,152.00	7,359,966.93	7,376,118.93	-17.9%
4) Other Local Revenue		8600-8799	2,621,637.44	2,509,317.01	5,130,954.45	2,517,080.30	3,133,923.20	5,651,003.50	10.1%
5) TOTAL, REVENUES			8,084,902.71	14,371,193.85	22,456,096.56	8,312,575.30	13,046,063.13	21,358,638.43	-4.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,629,324.33	2,450,505.25	4,079,829.58	1,537,493.07	3,107,212.72	4,644,705.79	13.8%
2) Classified Salaries		2000-2999	2,146,747.08	1,938,897.69	4,085,644.77	2,357,898.51	2,216,198.53	4,574,097.04	12.0%
3) Employee Benefits		3000-3999	1,543,229.89	2,102,106.55	3,645,336.44	1,602,453.16	2,675,336.08	4,277,789.24	17.3%
4) Books and Supplies		4000-4999	346,863.81	727,939.64	1,074,803.45	348,796.00	272,454.20	621,250.20	-42.2%
5) Services and Other Operating Expenditures		5000-5999	1,343,395.05	5,908,541.88	7,251,936.93	837,259.68	5,486,021.41	6,323,281.09	-12.8%
6) Capital Outlay		6000-6999	176,744.00	126,837.59	303,581.59	242,945.00	0.00	242,945.00	-20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,350,000.00	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(907,012.31)	798,116.01	(108,896.30)	(1,279,357.46)	1,177,691.11	(101,666.35)	-6.6%
9) TOTAL, EXPENDITURES			7,629,291.85	14,052,944.61	21,682,236.46	6,997,487.96	14,934,914.05	21,932,402.01	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			455,610.86	318,249.24	773,860.10	1,315,087.34	(1,888,850.92)	(573,763.58)	-174.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	290,941.00	0.00	290,941.00	290,941.00	0.00	290,941.00	0.0%
b) Transfers Out		7600-7629	103,357.00	0.00	103,357.00	178,114.06	0.00	178,114.06	72.3%
2) Other Sources/Uses									
a) Sources		8930-8979	10,552.88	0.00	10,552.88	10,553.00	0.00	10,553.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(914,337.58)	914,338.00	.42	(914,338.00)	914,338.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(716,200.70)	914,338.00	198,137.30	(790,958.06)	914,338.00	123,379.94	-37.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,589.84)	1,232,587.24	971,997.40	524,129.28	(974,512.92)	(450,383.64)	-146.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
a) As of July 1 - Unaudited		9791	3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
2) Ending Balance, June 30 (E + F1e)			3,656,924.45	3,299,027.39	6,955,951.84	4,181,053.73	2,324,514.47	6,505,568.20	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	148,298.98	0.00	148,298.98	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,299,027.40	3,299,027.40	0.00	2,324,514.48	2,324,514.48	-29.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	716,385.48	0.00	716,385.48	702,432.48	0.00	702,432.48	-1.9%
Tier III Categoricals, DA	0000	9780	*698,869.21*		*698,869.21*			*0.00*	
Lottery	1100	9780	*17,516.27*		*17,516.27*			*0.00*	
Tier III Categoricals, DA	0000	9780			*0.00*	*698,869.21*		*698,869.21*	
Lottery	1100	9780			*0.00*	*3,563.27*		*3,563.27*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	668,663.43	0.00	668,663.43	695,275.26	0.00	695,275.26	4.0%
Unassigned/Unappropriated Amount		9790	2,123,576.56	(.01)	2,123,576.55	2,783,345.99	(.01)	2,783,345.98	31.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	5,933,702.18	3,203,014.43	9,136,716.61				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals Unrestricted (A)	2021-22 Estimated Actuals Restricted (B)	2021-22 Estimated Actuals Total Fund col. A + B (C)	2022-23 Budget Unrestricted (D)	2022-23 Budget Restricted (E)	2022-23 Budget Total Fund col. D + E (F)	% Diff Column C & F
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	841,229.99	0.00	841,229.99				
3) Accounts Receivable		9200	219,425.81	1,589,151.46	1,808,577.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	199,867.30	2,128,243.03	2,328,110.33				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	148,298.98	0.00	148,298.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,342,524.26	6,920,408.92	14,262,933.18				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(270,196.94)	162,655.91	(107,541.03)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,443,974.66	1,062,778.47	3,506,753.13				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	753,640.59	753,640.59				
6) TOTAL, LIABILITIES			2,173,777.72	1,979,074.97	4,152,852.69				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,168,746.54	4,941,333.95	10,110,080.49				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	4,399,381.00	0.00	4,399,381.00	4,674,367.00	0.00	4,674,367.00	6.3%
Education Protection Account State Aid - Current Year		8012	12,189.00	0.00	12,189.00	67,703.00	0.00	67,703.00	455.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	14,701.00	0.00	14,701.00	14,701.00	0.00	14,701.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Timber Yield Tax		8022	29,746.00	0.00	29,746.00	29,746.00	0.00	29,746.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,085,124.00	0.00	1,085,124.00	1,085,124.00	0.00	1,085,124.00	0.0%
Unsecured Roll Taxes		8042	51,443.00	0.00	51,443.00	51,443.00	0.00	51,443.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	17,186.00	0.00	17,186.00	17,186.00	0.00	17,186.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	33,967.00	0.00	33,967.00	33,967.00	0.00	33,967.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,643,737.00	0.00	5,643,737.00	5,974,237.00	0.00	5,974,237.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(48,447.00)		(48,447.00)	(48,447.00)		(48,447.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(171,447.00)	171,447.00	0.00	(171,447.00)	171,447.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,423,843.00	171,447.00	5,595,290.00	5,754,343.00	171,447.00	5,925,790.00	5.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	985,158.00	985,158.00	0.00	1,000,268.00	1,000,268.00	1.5%
Special Education Discretionary Grants		8182	0.00	527,722.00	527,722.00	0.00	435,959.00	435,959.00	-17.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		43,980.00	43,980.00		3,680.00	3,680.00	-91.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,835.00	1,835.00		1,835.00	1,835.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		359,600.62	359,600.62		280,177.00	280,177.00	-22.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,000.00	802,849.94	827,849.94	25,000.00	658,807.00	683,807.00	-17.4%
TOTAL, FEDERAL REVENUE			25,000.00	2,721,145.56	2,746,145.56	25,000.00	2,380,726.00	2,405,726.00	-12.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		3,749,606.69	3,749,606.69		3,741,354.00	3,741,354.00	-0.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	89,763.00	89,763.00	0.00	89,763.00	89,763.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,816.27	0.00	1,816.27	1,816.00	0.00	1,816.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,106.00	4,030.00	14,136.00	10,497.00	4,186.00	14,683.00	3.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,484,527.51	2,484,527.51		2,134,686.59	2,134,686.59	-14.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		114,231.00	114,231.00		116,000.00	116,000.00	1.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	2,527,126.08	2,529,626.08	3,839.00	1,273,977.34	1,277,816.34	-49.5%
TOTAL, OTHER STATE REVENUE			14,422.27	8,969,284.28	8,983,706.55	16,152.00	7,359,966.93	7,376,118.93	-17.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	90,963.23	0.00	90,963.23	90,963.00	0.00	90,963.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interest		8660	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	624,281.38	0.00	624,281.38	624,281.00	0.00	624,281.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	998,006.04	73,827.00	1,071,833.04	868,929.30	38,675.00	907,604.30	-15.3%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	32,665.79	2,041,171.01	2,073,836.80	57,186.00	2,706,915.20	2,764,101.20	33.3%
Tuition		8710	827,721.00	394,319.00	1,222,040.00	827,721.00	388,333.00	1,216,054.00	-0.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,621,637.44	2,509,317.01	5,130,954.45	2,517,080.30	3,133,923.20	5,651,003.50	10.1%
TOTAL, REVENUES			8,084,902.71	14,371,193.85	22,456,096.56	8,312,575.30	13,046,063.13	21,358,638.43	-4.9%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,126.38	1,592,164.98	1,629,291.36	0.00	1,773,205.73	1,773,205.73	8.8%
Certificated Pupil Support Salaries		1200	665,928.95	215,139.36	881,068.31	635,613.79	398,113.09	1,033,726.88	17.3%
Certificated Supervisors' and Administrators' Salaries		1300	773,273.47	147,441.94	920,715.41	744,585.95	400,768.29	1,145,354.24	24.4%
Other Certificated Salaries		1900	152,995.53	495,758.97	648,754.50	157,293.33	535,125.61	692,418.94	6.7%
TOTAL, CERTIFICATED SALARIES			1,629,324.33	2,450,505.25	4,079,829.58	1,537,493.07	3,107,212.72	4,644,705.79	13.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	36,664.22	1,065,995.80	1,102,660.02	0.00	1,108,272.23	1,108,272.23	0.5%
Classified Support Salaries		2200	460,344.69	470,262.52	930,607.21	463,105.57	493,701.49	956,807.06	2.8%
Classified Supervisors' and Administrators' Salaries		2300	988,152.87	135,454.99	1,123,607.86	1,002,608.25	208,312.34	1,210,920.59	7.8%
Clerical, Technical and Office Salaries		2400	631,256.10	232,857.14	864,113.24	863,738.90	384,016.05	1,247,754.95	44.4%
Other Classified Salaries		2900	30,329.20	34,327.24	64,656.44	28,445.79	21,896.42	50,342.21	-22.1%
TOTAL, CLASSIFIED SALARIES			2,146,747.08	1,938,897.69	4,085,644.77	2,357,898.51	2,216,198.53	4,574,097.04	12.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	214,189.13	703,639.13	917,828.26	233,439.50	940,552.15	1,173,991.65	27.9%
PERS		3201-3202	518,347.20	470,057.71	988,404.91	659,542.14	579,352.39	1,238,894.53	25.3%
OASDI/Medicare/Alternative		3301-3302	204,909.82	193,623.26	398,533.08	219,353.43	220,314.63	439,668.06	10.3%
Health and Welfare Benefits		3401-3402	252,034.59	538,160.52	790,195.11	307,645.54	684,518.10	992,163.64	25.6%
Unemployment Insurance		3501-3502	18,862.06	22,666.04	41,528.10	19,339.27	26,614.13	45,953.40	10.7%
Workers' Compensation		3601-3602	149,473.09	173,959.89	323,432.98	163,133.28	223,984.68	387,117.96	19.7%
OPEB, Allocated		3701-3702	185,414.00	0.00	185,414.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,543,229.89	2,102,106.55	3,645,336.44	1,602,453.16	2,675,336.08	4,277,789.24	17.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	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	0.00	0.0%
Materials and Supplies		4300	296,805.76	575,052.98	871,858.74	304,094.00	229,584.07	533,678.07	-38.8%
Noncapitalized Equipment		4400	50,058.05	152,736.66	202,794.71	44,702.00	42,720.13	87,422.13	-56.9%
Food		4700	0.00	150.00	150.00	0.00	150.00	150.00	0.0%
TOTAL, BOOKS AND SUPPLIES			346,863.81	727,939.64	1,074,803.45	348,796.00	272,454.20	621,250.20	-42.2%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	62,760.00	2,616,632.63	2,679,392.63	0.00	2,357,121.00	2,357,121.00	-12.0%
Travel and Conferences		5200	58,113.91	195,796.90	253,910.81	69,700.00	84,450.09	154,150.09	-39.3%
Dues and Memberships		5300	42,315.67	3,302.22	45,617.89	45,025.00	5,769.00	50,794.00	11.3%
Insurance		5400 - 5450	38,321.00	950.00	39,271.00	38,321.00	0.00	38,321.00	-2.4%
Operations and Housekeeping Services		5500	60,000.00	102,810.50	162,810.50	60,000.00	80,000.00	140,000.00	-14.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,037.94	24,619.84	143,657.78	118,437.00	27,315.00	145,752.00	1.5%
Transfers of Direct Costs		5710	(191,205.08)	191,205.08	0.00	(49,178.71)	49,178.71	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,632.35)	10,159.00	(4,473.35)	(100,909.56)	10,410.00	(90,499.56)	1,923.1%
Professional/Consulting Services and Operating Expenditures		5800	1,132,883.96	2,755,225.00	3,888,108.96	612,864.95	2,866,537.61	3,479,402.56	-10.5%
Communications		5900	35,800.00	7,840.71	43,640.71	43,000.00	5,240.00	48,240.00	10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,343,395.05	5,908,541.88	7,251,936.93	837,259.68	5,486,021.41	6,323,281.09	-12.8%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	176,744.00	126,837.59	303,581.59	242,945.00	0.00	242,945.00	-20.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			176,744.00	126,837.59	303,581.59	242,945.00	0.00	242,945.00	-20.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,350,000.00	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,350,000.00	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(798,116.01)	798,116.01	0.00	(1,177,691.11)	1,177,691.11	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(108,896.30)	0.00	(108,896.30)	(101,666.35)	0.00	(101,666.35)	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(907,012.31)	798,116.01	(108,896.30)	(1,279,357.46)	1,177,691.11	(101,666.35)	-6.6%
TOTAL, EXPENDITURES			7,629,291.85	14,052,944.61	21,682,236.46	6,997,487.96	14,934,914.05	21,932,402.01	1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	290,941.00	0.00	290,941.00	290,941.00	0.00	290,941.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			290,941.00	0.00	290,941.00	290,941.00	0.00	290,941.00	0.0%
INTERFUND TRANSFERS OUT									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	74,757.06	0.00	74,757.06	New
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	103,357.00	0.00	103,357.00	103,357.00	0.00	103,357.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			103,357.00	0.00	103,357.00	178,114.06	0.00	178,114.06	72.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	10,552.88	0.00	10,552.88	10,553.00	0.00	10,553.00	0.0%
(c) TOTAL, SOURCES			10,552.88	0.00	10,552.88	10,553.00	0.00	10,553.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(914,337.58)	914,338.00	.42	0.00	0.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(914,338.00)	914,338.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(914,337.58)	914,338.00	.42	(914,338.00)	914,338.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(716,200.70)	914,338.00	198,137.30	(790,958.06)	914,338.00	123,379.94	-37.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,423,843.00	171,447.00	5,595,290.00	5,754,343.00	171,447.00	5,925,790.00	5.9%
2) Federal Revenue		8100-8299	25,000.00	2,721,145.56	2,746,145.56	25,000.00	2,380,726.00	2,405,726.00	-12.4%
3) Other State Revenue		8300-8599	14,422.27	8,969,284.28	8,983,706.55	16,152.00	7,359,966.93	7,376,118.93	-17.9%
4) Other Local Revenue		8600-8799	2,621,637.44	2,509,317.01	5,130,954.45	2,517,080.30	3,133,923.20	5,651,003.50	10.1%
5) TOTAL, REVENUES			8,084,902.71	14,371,193.85	22,456,096.56	8,312,575.30	13,046,063.13	21,358,638.43	-4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		115,747.25	5,754,307.16	5,870,054.41	30,363.00	5,760,071.85	5,790,434.85	-1.4%
2) Instruction - Related Services	2000-2999		1,811,013.39	2,248,726.72	4,059,740.11	2,055,702.94	3,038,598.16	5,094,301.10	25.5%
3) Pupil Services	3000-3999		1,754,736.19	3,975,546.67	5,730,282.86	1,559,474.33	4,072,164.28	5,631,638.61	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		2,097.35	1,055,342.46	1,057,439.81	0.00	789,288.65	789,288.65	-25.4%
6) Enterprise	6000-6999		311.25	0.00	311.25	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		2,206,839.73	890,935.13	3,097,774.86	1,539,688.94	1,177,691.11	2,717,380.05	-12.3%
8) Plant Services	8000-8999		388,546.69	128,086.47	516,633.16	462,258.75	97,100.00	559,358.75	8.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,350,000.00	0.00	1,350,000.00	1,350,000.00	0.00	1,350,000.00	0.0%
10) TOTAL, EXPENDITURES			7,629,291.85	14,052,944.61	21,682,236.46	6,997,487.96	14,934,914.05	21,932,402.01	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			455,610.86	318,249.24	773,860.10	1,315,087.34	(1,888,850.92)	(573,763.58)	-174.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	290,941.00	0.00	290,941.00	290,941.00	0.00	290,941.00	0.0%
b) Transfers Out		7600-7629	103,357.00	0.00	103,357.00	178,114.06	0.00	178,114.06	72.3%
2) Other Sources/Uses									
a) Sources		8930-8979	10,552.88	0.00	10,552.88	10,553.00	0.00	10,553.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(914,337.58)	914,338.00	.42	(914,338.00)	914,338.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(716,200.70)	914,338.00	198,137.30	(790,958.06)	914,338.00	123,379.94	-37.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(260,589.84)	1,232,587.24	971,997.40	524,129.28	(974,512.92)	(450,383.64)	-146.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
a) As of July 1 - Unaudited		9791	3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,917,514.29	2,066,440.15	5,983,954.44	3,656,924.45	3,299,027.39	6,955,951.84	16.2%
2) Ending Balance, June 30 (E + F1e)			3,656,924.45	3,299,027.39	6,955,951.84	4,181,053.73	2,324,514.47	6,505,568.20	-6.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	148,298.98	0.00	148,298.98	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,299,027.40	3,299,027.40	0.00	2,324,514.48	2,324,514.48	-29.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	716,385.48	0.00	716,385.48	702,432.48	0.00	702,432.48	-1.9%
Tier III Categoricals, DA	0000	9780	*698,869.21*		*698,869.21*			*0.00*	
Lottery	1100	9780	*17,516.27*		*17,516.27*			*0.00*	
Tier III Categoricals, DA	0000	9780			*0.00*	*698,869.21*		*698,869.21*	
Lottery	1100	9780			*0.00*	*3,563.27*		*3,563.27*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	668,663.43	0.00	668,663.43	695,275.26	0.00	695,275.26	4.0%
Unassigned/Unappropriated Amount		9790	2,123,576.56	(.01)	2,123,576.55	2,783,345.99	(.01)	2,783,345.98	31.1%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	30,545.56	30,545.56
3182	ESSA: School Improvement Funding for LEAs	610.50	610.50
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	90,526.68	140,419.08
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	2,062.45	2,062.45
3410	Department of Rehab: Workability II, Transition Partnership	13,622.91	13,622.91
4810		882.65	882.65
5810	Other Restricted Federal	14,482.07	14,482.07
6010	After School Education and Safety (ASES)	67,112.07	7,633.59
6300	Lottery: Instructional Materials	62,591.61	62,591.61
6388	Strong Workforce Program	130,365.00	130,365.00
6500	Special Education	367,672.61	21,149.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,458.65	1,458.65
6512	Special Ed: Mental Health Services	404,753.31	404,753.31

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6520	Special Ed: Project Workablility I LEA	11,613.71	11,613.71
6536	Special Ed: Dispute Prevention and Dispute Resolution	82,015.00	0.00
6537	Special Ed: Learning Recovery Support	369,066.00	0.00
6546	Mental Health-Related Services	273,654.82	364,689.31
6680	Tobacco-Use Prevention Education: COE Administration Grants	132.68	132.68
6685	Tobacco-Use Prevention Education (Prop.56): COE Technical Assistance Grants	151.65	151.65
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	93.73	93.73
7311	Classified School Employee Professional Development Block Grant	12,318.00	12,318.00
7388	SB 117 COVID-19 LEA Response Funds	844.90	844.90
7422	In-Person Instruction (IPI) Grant	197,880.00	0.00

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	35,556.00	0.00
7428	County Safe Schools for All	54,704.60	47,722.60
7430	COVID Mitigation for Counties	33,834.00	0.00
7810	Other Restricted State	8,809.33	8,809.33
9010	Other Restricted Local	1,031,666.91	1,047,561.62
Total, Restricted Balance		3,299,027.40	2,324,514.48

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,326.00	305,326.00	0.0%
3) Other State Revenue		8300-8599	760,000.00	760,000.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,075,326.00	1,065,326.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,115,326.00	1,065,326.00	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,115,326.00	1,065,326.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	495,243.59	455,243.59	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			495,243.59	455,243.59	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			495,243.59	455,243.59	-8.1%
2) Ending Balance, June 30 (E + F1e)			455,243.59	455,243.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	388,621.10	388,621.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	66,622.49	New
Special Education Purposes	0000	9780			
Special Education Purposes	0000	9780		66,622.49	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	66,622.49	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	593,711.51		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	305,326.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,060,762.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,959,799.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	223,976.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,126,172.77		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,350,149.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(390,349.68)		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	305,326.00	305,326.00	0.0%
TOTAL, FEDERAL REVENUE			305,326.00	305,326.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	760,000.00	760,000.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			760,000.00	760,000.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, REVENUES			1,075,326.00	1,065,326.00	-0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	305,326.00	305,326.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	810,000.00	760,000.00	-6.2%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,115,326.00	1,065,326.00	-4.5%
TOTAL, EXPENDITURES			1,115,326.00	1,065,326.00	-4.5%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,326.00	305,326.00	0.0%
3) Other State Revenue		8300-8599	760,000.00	760,000.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,075,326.00	1,065,326.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,115,326.00	1,065,326.00	-4.5%
10) TOTAL, EXPENDITURES			1,115,326.00	1,065,326.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(40,000.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	495,243.59	455,243.59	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			495,243.59	455,243.59	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			495,243.59	455,243.59	-8.1%
2) Ending Balance, June 30 (E + F1e)			455,243.59	455,243.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	388,621.10	388,621.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	66,622.49	New
Special Education Purposes	0000	9780			
Special Education Purposes	0000	9780		66,622.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	66,622.49	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6500	Special Education	388,621.10	388,621.10
Total, Restricted Balance		388,621.10	388,621.10

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,009,704.00	1,063,522.00	5.3%
4) Other Local Revenue		8600-8799	800.00	0.00	-100.0%
5) TOTAL, REVENUES			1,010,504.00	1,063,522.00	5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,600.00	13,680.00	8.6%
2) Classified Salaries		2000-2999	86,083.81	85,913.00	-0.2%
3) Employee Benefits		3000-3999	31,731.98	34,034.03	7.3%
4) Books and Supplies		4000-4999	1,702.58	2,950.00	73.3%
5) Services and Other Operating Expenditures		5000-5999	815,182.74	1,026,678.50	25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,515.26	10,934.00	-5.0%
9) TOTAL, EXPENDITURES			958,816.37	1,174,189.53	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,687.63	(110,667.53)	-314.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,687.63	(110,667.53)	-314.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,192.38	154,880.01	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,192.38	154,880.01	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,192.38	154,880.01	50.1%
2) Ending Balance, June 30 (E + F1e)			154,880.01	44,212.48	-71.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	146,716.42	36,048.89	-75.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	8,163.59	New
Adult Education Purposes	0000	9780			
Adult Education Purposes	0000	9780		*8,163.59*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,163.59	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	234,995.28		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			234,995.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	809.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	52,020.06		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52,829.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			182,165.60		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,009,704.00	1,063,522.00	5.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,009,704.00	1,063,522.00	5.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800.00	0.00	-100.0%
TOTAL, REVENUES			1,010,504.00	1,063,522.00	5.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	12,600.00	13,680.00	8.6%
TOTAL, CERTIFICATED SALARIES			12,600.00	13,680.00	8.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,083.81	85,913.00	-0.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,083.81	85,913.00	-0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,682.67	21,796.13	10.7%
OASDI/Medicare/Alternative		3301-3302	6,766.72	6,770.70	0.1%
Health and Welfare Benefits		3401-3402	778.76	778.76	0.0%
Unemployment Insurance		3501-3502	585.32	497.97	-14.9%
Workers' Compensation		3601-3602	3,918.51	4,190.47	6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			31,731.98	34,034.03	7.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,702.58	2,950.00	73.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,702.58	2,950.00	73.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	564,267.00	766,135.00	35.8%
Travel and Conferences		5200	2,300.00	6,500.00	182.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	742.90	250.00	-66.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,482.84	26,072.36	16.0%
Professional/Consulting Services and Operating Expenditures		5800	225,390.00	227,721.14	1.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			815,182.74	1,026,678.50	25.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,515.26	10,934.00	-5.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,515.26	10,934.00	-5.0%
TOTAL, EXPENDITURES			958,816.37	1,174,189.53	22.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,009,704.00	1,063,522.00	5.3%
4) Other Local Revenue		8600-8799	800.00	0.00	-100.0%
5) TOTAL, REVENUES			1,010,504.00	1,063,522.00	5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		54,219.14	57,704.71	6.4%
3) Pupil Services	3000-3999		893,081.97	1,105,550.82	23.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,515.26	10,934.00	-5.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			958,816.37	1,174,189.53	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,687.63	(110,667.53)	-314.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,687.63	(110,667.53)	-314.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,192.38	154,880.01	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,192.38	154,880.01	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,192.38	154,880.01	50.1%
2) Ending Balance, June 30 (E + F1e)			154,880.01	44,212.48	-71.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	146,716.42	36,048.89	-75.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	8,163.59	New
Adult Education Purposes	0000	9780			
Adult Education Purposes	0000	9780		*8,163.59*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,163.59	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6391	Adult Education Program	146,716.42	36,048.89
Total, Restricted Balance		146,716.42	36,048.89

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,719,383.76	1,654,208.81	-3.8%
3) Other State Revenue		8300-8599	340,828.10	1,525,336.00	347.5%
4) Other Local Revenue		8600-8799	6,766.60	4,283.00	-36.7%
5) TOTAL, REVENUES			2,066,978.46	3,183,827.81	54.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	69,168.46	91,570.55	32.4%
2) Classified Salaries		2000-2999	832,567.99	972,839.13	16.8%
3) Employee Benefits		3000-3999	493,794.32	635,710.06	28.7%
4) Books and Supplies		4000-4999	80,088.01	20,756.07	-74.1%
5) Services and Other Operating Expenditures		5000-5999	312,191.38	607,002.02	94.4%
6) Capital Outlay		6000-6999	69,239.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	827,296.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,358.92	88,382.36	-7.3%
9) TOTAL, EXPENDITURES			1,952,408.08	3,243,556.19	66.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,570.38	(59,728.38)	-152.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	74,757.06	New
b) Transfers Out		7600-7629	0.00	15,028.69	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	59,728.37	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,570.38	(.01)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,857.97	174,428.35	191.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,857.97	174,428.35	191.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,857.97	174,428.35	191.4%
2) Ending Balance, June 30 (E + F1e)			174,428.35	174,428.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,395.90	164,395.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,032.45	10,032.45	0.0%
Child Development Purposes	0000	9780	*10,032.45*		
Child Development Purposes	0000	9780		*10,032.45*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,444.28		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	7.57		
3) Accounts Receivable		9200	31,088.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	54,708.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			163,248.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,441.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	158,538.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	31,059.49		
6) TOTAL, LIABILITIES			217,039.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(53,790.90)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,719,383.76	1,654,208.81	-3.8%
TOTAL, FEDERAL REVENUE			1,719,383.76	1,654,208.81	-3.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	248,452.00	248,452.00	0.0%
All Other State Revenue	All Other	8590	92,376.10	1,276,884.00	1,282.3%
TOTAL, OTHER STATE REVENUE			340,828.10	1,525,336.00	347.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,766.60	4,283.00	-10.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			6,766.60	4,283.00	-36.7%
TOTAL, REVENUES			2,066,978.46	3,183,827.81	54.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	69,168.46	73,152.20	5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	18,418.35	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			69,168.46	91,570.55	32.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	522,684.86	655,698.24	25.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,801.98	103,393.73	-1.3%
Other Classified Salaries		2900	205,081.15	213,547.16	4.1%
TOTAL, CLASSIFIED SALARIES			832,567.99	972,639.13	16.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	3,517.90	New
PERS		3201-3202	204,152.09	251,470.72	23.2%
OASDI/Medicare/Alternative		3301-3302	68,976.00	80,285.41	16.4%
Health and Welfare Benefits		3401-3402	180,290.34	250,327.91	38.8%
Unemployment Insurance		3501-3502	4,567.03	5,322.03	16.5%
Workers' Compensation		3601-3602	35,808.86	44,786.09	25.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			493,794.32	635,710.06	28.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,585.06	20,756.07	-56.4%
Noncapitalized Equipment		4400	32,502.95	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			80,088.01	20,756.07	-74.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	54,102.00	54,102.00	0.0%
Travel and Conferences		5200	15,929.95	13,453.02	-15.5%
Dues and Memberships		5300	2,445.00	2,245.00	-8.2%
Insurance		5400-5450	7,518.00	7,625.00	1.4%
Operations and Housekeeping Services		5500	36,100.00	19,500.00	-46.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,127.00	3,675.00	-69.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,821.22)	74,837.20	-1,197.1%
Professional/Consulting Services and Operating Expenditures		5800	187,972.65	428,446.80	127.9%
Communications		5900	2,818.00	3,118.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			312,191.38	607,002.02	94.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,250.00	0.00	-100.0%
Equipment		6400	24,989.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,239.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	827,296.00	New
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	827,296.00	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	95,358.92	88,382.36	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,358.92	88,382.36	-7.3%
TOTAL, EXPENDITURES			1,952,408.08	3,243,556.19	66.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	74,757.06	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	74,757.06	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	15,028.69	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	15,028.69	New
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	59,728.37	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,719,383.76	1,654,208.81	-3.8%
3) Other State Revenue		8300-8599	340,828.10	1,525,336.00	347.5%
4) Other Local Revenue		8600-8799	6,766.60	4,283.00	-36.7%
5) TOTAL, REVENUES			2,066,978.46	3,183,827.81	54.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		184,671.14	248,343.37	34.5%
2) Instruction - Related Services	2000-2999		363,563.04	753,485.95	107.3%
3) Pupil Services	3000-3999		1,214,696.98	1,304,859.49	7.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		12,457.45	464.02	-96.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		95,358.92	88,382.36	-7.3%
8) Plant Services	8000-8999		81,660.55	20,725.00	-74.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	827,296.00	New
10) TOTAL, EXPENDITURES			1,952,408.08	3,243,556.19	66.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,570.38	(59,728.38)	-152.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	74,757.06	New
b) Transfers Out		7600-7629	0.00	15,028.69	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	59,728.37	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,570.38	(.01)	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,857.97	174,428.35	191.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,857.97	174,428.35	191.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,857.97	174,428.35	191.4%
2) Ending Balance, June 30 (E + F1e)			174,428.35	174,428.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,395.90	164,395.89	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,032.45	10,032.45	0.0%
Child Development Purposes	0000	9780	*10,032.45*		
Child Development Purposes	0000	9780		*10,032.45*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
4810		247.43	247.43
5055	Child Development: Local Planning Councils	3,422.15	3,422.15
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	16,537.50	16,537.50
5210	Head Start	95,097.24	95,097.24
6053	Child Dev: California Prekindergarten Planning and Implementation Grant Program - California Universal Prekindergarten Planning Grants	.01	0.00
6105	Child Development: California State Preschool Program	9,461.37	9,461.37
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	6,279.08	6,279.08
7810	Other Restricted State	39.20	39.20
9010	Other Restricted Local	33,311.92	33,311.92
Total, Restricted Balance		164,395.90	164,395.89

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,447.58	29,933.30	-32.7%
3) Other State Revenue		8300-8599	1,572.12	1,313.00	-16.5%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			46,069.70	31,246.30	-32.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,250.00	15,525.00	-10.0%
5) Services and Other Operating Expenditures		5000-5999	19,650.00	28,400.00	44.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,022.12	2,349.99	16.2%
9) TOTAL, EXPENDITURES			38,922.12	46,274.99	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,147.58	(15,028.69)	-310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,028.69	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,028.69	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,147.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,598.51	8,746.09	447.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598.51	8,746.09	447.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598.51	8,746.09	447.1%
2) Ending Balance, June 30 (E + F1e)			8,746.09	8,746.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,358.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,147.58	8,746.09	22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(759.60)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,592.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,547.03		
6) Stores		9320	2,358.11		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,497.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,544.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,294.93		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,839.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			658.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	44,447.58	29,933.30	-32.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			44,447.58	29,933.30	-32.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,572.12	1,313.00	-16.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,572.12	1,313.00	-16.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
TOTAL, REVENUES			46,069.70	31,246.30	-32.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,382.44	2,525.00	6.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	14,867.56	13,000.00	-12.6%
TOTAL, BOOKS AND SUPPLIES			17,250.00	15,525.00	-10.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400.00	1,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,000.00	27,000.00	50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,650.00	28,400.00	44.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,022.12	2,349.99	16.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,022.12	2,349.99	16.2%
TOTAL, EXPENDITURES			38,922.12	46,274.99	18.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	15,028.69	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,028.69	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,028.69	New

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,447.58	29,933.30	-32.7%
3) Other State Revenue		8300-8599	1,572.12	1,313.00	-16.5%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			46,069.70	31,246.30	-32.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		35,500.00	42,525.00	19.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,022.12	2,349.99	16.2%
8) Plant Services	8000-8999		1,400.00	1,400.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,922.12	46,274.99	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,147.58	(15,028.69)	-310.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,028.69	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,028.69	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,147.58	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,598.51	8,746.09	447.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598.51	8,746.09	447.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598.51	8,746.09	447.1%
2) Ending Balance, June 30 (E + F1e)			8,746.09	8,746.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,358.11	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,147.58	8,746.09	22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(759.60)	0.00	-100.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	1,598.51
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	7,147.58	7,147.58
Total, Restricted Balance		7,147.58	8,746.09

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	48,447.00	48,447.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			48,447.00	48,447.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	16,000.00	60.0%
6) Capital Outlay		6000-6999	20,889.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,889.00	21,000.00	-41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,558.00	27,447.00	118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,447.00	48,447.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,447.00	48,447.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,005.00	75,894.00	24.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,300,300.75	1,361,305.75	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,300,300.75	1,361,305.75	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,300.75	1,361,305.75	4.7%
2) Ending Balance, June 30 (E + F1e)			1,361,305.75	1,437,199.75	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,361,305.75	1,437,199.75	5.6%
Deferred Maintenance Purposes	0000	9780	*1,361,305.75*		
Deferred Maintenance Purposes	0000	9780		*1,437,199.75*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	655,425.17		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	529,822.38		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	96,894.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,282,141.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			28.24		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			1,282,113.31		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	48,447.00	48,447.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			48,447.00	48,447.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			48,447.00	48,447.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	6,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	16,000.00	60.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	20,889.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,889.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,889.00	21,000.00	-41.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	48,447.00	48,447.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			48,447.00	48,447.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			48,447.00	48,447.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	48,447.00	48,447.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			48,447.00	48,447.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		35,889.00	21,000.00	-41.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,889.00	21,000.00	-41.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,558.00	27,447.00	118.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,447.00	48,447.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,447.00	48,447.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,005.00	75,894.00	24.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,300,300.75	1,361,305.75	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,300,300.75	1,361,305.75	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,300,300.75	1,361,305.75	4.7%
2) Ending Balance, June 30 (E + F1e)			1,361,305.75	1,437,199.75	5.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,361,305.75	1,437,199.75	5.6%
Deferred Maintenance Purposes	0000	9780	*1,361,305.75*		
Deferred Maintenance Purposes	0000	9780		*1,437,199.75*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	54,910.00	54,910.00	0.0%
b) Transfers Out		7600-7629	70,000.00	70,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,090.00)	(15,090.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,090.00)	(15,090.00)	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,396.37	184,306.37	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,396.37	184,306.37	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,396.37	184,306.37	-6.6%
2) Ending Balance, June 30 (E + F1e)			184,306.37	169,216.37	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	184,306.37	169,216.37	-8.2%
Pupil Transportation Equipment Purposes	0000	9780	*184,306.37*		
Pupil Transportation Equipment Purposes	0000	9780		*169,216.37*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,844.70		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	59,479.08		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	89,269.30		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			197,593.08		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			197,593.08		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	0.00	-100.0%
TOTAL, REVENUES			2,000.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	54,910.00	54,910.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,910.00	54,910.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	70,000.00	70,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	70,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a - b + c + e)			(15,090.00)	(15,090.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	54,910.00	54,910.00	0.0%
b) Transfers Out		7600-7629	70,000.00	70,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,090.00)	(15,090.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,090.00)	(15,090.00)	15.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,396.37	184,306.37	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,396.37	184,306.37	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,396.37	184,306.37	-6.6%
2) Ending Balance, June 30 (E + F1e)			184,306.37	169,216.37	-8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	184,306.37	169,216.37	-8.2%
Pupil Transportation Equipment Purposes	0000	9780	*184,306.37*		
Pupil Transportation Equipment Purposes	0000	9780		*169,216.37*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	276,000.00	276,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			284,000.00	276,000.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,071,207.00	55,559.00	-94.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,071,207.00	55,559.00	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(787,207.00)	220,441.00	-128.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	220,441.00	220,441.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(220,441.00)	(220,441.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,007,648.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,261.24	628,613.24	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,261.24	628,613.24	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,261.24	628,613.24	-61.6%
2) Ending Balance, June 30 (E + F1e)			628,613.24	628,613.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	628,613.24	New
Secure Rural Schools/Forest Reserve Purposes	0000	9780			
Secure Rural Schools/Forest Reserve Purposes	0000	9780		628,613.24	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	628,613.24	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,979,622.66		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	56,425.97		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,036,048.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			2,036,048.63		
FEDERAL REVENUE					
Forest Reserve Funds		8260	276,000.00	276,000.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			276,000.00	276,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	0.00	-100.0%
TOTAL, REVENUES			284,000.00	276,000.00	-2.8%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,071,207.00	55,559.00	-94.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,071,207.00	55,559.00	-94.8%
TOTAL, EXPENDITURES			1,071,207.00	55,559.00	-94.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	220,441.00	220,441.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			220,441.00	220,441.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	276,000.00	276,000.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	0.00	-100.0%
5) TOTAL, REVENUES			284,000.00	276,000.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,071,207.00	55,559.00	-94.8%
10) TOTAL, EXPENDITURES			1,071,207.00	55,559.00	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(787,207.00)	220,441.00	-128.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	220,441.00	220,441.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(220,441.00)	(220,441.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,007,648.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,261.24	628,613.24	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,261.24	628,613.24	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,261.24	628,613.24	-61.6%
2) Ending Balance, June 30 (E + F1e)			628,613.24	628,613.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	628,613.24	New
Secure Rural Schools/Forest Reserve Purposes	0000	9780			
Secure Rural Schools/Forest Reserve Purposes	0000	9780		628,613.24	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	628,613.24	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	0.00	-100.0%
5) TOTAL, REVENUES			190,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			190,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,038,491.31	11,228,491.31	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,038,491.31	11,228,491.31	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,038,491.31	11,228,491.31	1.7%
2) Ending Balance, June 30 (E + F1e)			11,228,491.31	11,228,491.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	2,522,608.60	2,522,608.60	0.0%
Other Commitments		9760	8,705,882.71	8,705,882.71	0.0%
District Support Project	0000	9760	*4,377,335.52*		
Mandated Cost Claims - SCOE Reconciliation	0000	9760	*675,000.00*		
Revenue Assistance Project	0000	9760	*1,261,811.72*		
Secure Rural School/Forest Reserve Project	0000	9760	*318,000.00*		
Swept Funds Project	0000	9760	*85,850.47*		
Employer Retirement Contribution Increases	0000	9760	*967,000.00*		
Ed Code 2575.1 District Support DA	0000	9760	*520,885.00*		
Ed Code 2575.2 District Support DA	0000	9760	*500,000.00*		
District Support Project	0000	9760		*4,377,335.52*	

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Mandated Cost Claims - SCOE Reconciliation	0000	9760		*675,000.00*	
Revenue Assistance Project	0000	9760		*1,261,811.72*	
Secure Rural School/Forest Reserve Project	0000	9760		*318,000.00*	
Swept Funds Project	0000	9760		*85,850.47*	
Employer Retirement Contribution Increases	0000	9760		*967,000.00*	
Ed Code 2575.1 District Support DA	0000	9760		*520,885.00*	
Ed Code 2575.2 District Support DA	0000	9760		*500,000.00*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,600,932.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,476,276.30		
3) Accounts Receivable		9200	(17.49)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,077,191.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			11,077,191.74		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	190,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	0.00	-100.0%
TOTAL, REVENUES			190,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	0.00	-100.0%
5) TOTAL, REVENUES			190,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			190,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,038,491.31	11,228,491.31	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,038,491.31	11,228,491.31	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,038,491.31	11,228,491.31	1.7%
2) Ending Balance, June 30 (E + F1e)			11,228,491.31	11,228,491.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	2,522,608.60	2,522,608.60	0.0%
Other Commitments (by Resource/Object)		9760	8,705,882.71	8,705,882.71	0.0%
District Support Project	0000	9760	*4,377,335.52*		
Mandated Cost Claims - SCOE Reconciliation	0000	9760	*675,000.00*		
Revenue Assistance Project	0000	9760	*1,261,811.72*		
Secure Rural School/Forest Reserve Project	0000	9760	*318,000.00*		
Swept Funds Project	0000	9760	*85,850.47*		
Employer Retirement Contribution Increases	0000	9760	*967,000.00*		
Ed Code 2575.1 District Support DA	0000	9760	*520,885.00*		
Ed Code 2575.2 District Support DA	0000	9760	*500,000.00*		
District Support Project	0000	9760		*4,377,335.52*	

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Mandated Cost Claims - SCOE Reconciliation	0000	9760		*675,000.00*	
Revenue Assistance Project	0000	9760		*1,261,811.72*	
Secure Rural School/Forest Reserve Project	0000	9760		*318,000.00*	
Swept Funds Project	0000	9760		*85,850.47*	
Employer Retirement Contribution Increases	0000	9760		*967,000.00*	
Ed Code 2575.1 District Support DA	0000	9760		*520,885.00*	
Ed Code 2575.2 District Support DA	0000	9760		*500,000.00*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			1,200.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,694.66	90,894.66	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,694.66	90,894.66	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,694.66	90,894.66	1.3%
2) Ending Balance, June 30 (E + F1e)			90,894.66	90,894.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,877.17	90,877.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	17.49	17.49	0.0%
Foundation Special Purposes	0000	9780	17.49		
Foundation Special Purposes	0000	9780		17.49	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,761.40		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	75,936.33		
3) Accounts Receivable		9200	17.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			89,715.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			89,715.22		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	0.00	-100.0%
TOTAL, REVENUES			1,200.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	0.00	-100.0%
5) TOTAL, REVENUES			1,200.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,200.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,694.66	90,894.66	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,694.66	90,894.66	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,694.66	90,894.66	1.3%
2) Ending Balance, June 30 (E + F1e)			90,894.66	90,894.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	90,877.17	90,877.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	17.49	17.49	0.0%
Foundation Special Purposes	0000	9780	17.49		
Foundation Special Purposes	0000	9780		17.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	90,877.17	90,877.17
Total, Restricted Balance		90,877.17	90,877.17

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			70,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	500.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	(500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,500.00	(500.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,172,306.59	3,241,806.59	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,172,306.59	3,241,806.59	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,172,306.59	3,241,806.59	2.2%
2) Ending Balance, June 30 (E + F1e)			3,241,806.59	3,241,306.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,241,806.59	3,241,306.59	0.0%
Postemployment Benefits/Retiree H&W	0000	9760	*3,241,806.59*		
Postemployment Benefits/Retiree H&W	0000	9760		*3,241,306.59*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	534,312.63		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	2,680,500.33		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,214,812.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			3,214,812.96		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	70,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	0.00	-100.0%
TOTAL, REVENUES			70,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500.00	500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500.00	500.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(500.00)	(500.00)	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	0.00	-100.0%
5) TOTAL, REVENUES			70,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			70,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500.00	500.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500.00)	(500.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,500.00	(500.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,172,306.59	3,241,806.59	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,172,306.59	3,241,806.59	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,172,306.59	3,241,806.59	2.2%
2) Ending Balance, June 30 (E + F1e)			3,241,806.59	3,241,306.59	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,241,806.59	3,241,306.59	0.0%
Postemployment Benefits/Retiree H&W	0000	9760	*3,241,806.59*		
Postemployment Benefits/Retiree H&W	0000	9760		*3,241,306.59*	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,020.00	0.00	-100.0%
5) TOTAL, REVENUES			35,020.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(464,980.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(464,980.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,162,807.87	3,697,827.87	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,162,807.87	3,697,827.87	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,162,807.87	3,697,827.87	-11.2%
2) Ending Balance, June 30 (E + F1e)			3,697,827.87	3,697,827.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,643,398.64	3,643,398.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	54,429.23	54,429.23	0.0%
Capital Outlay Purposes	0000	9780	*54,429.23*		
Capital Outlay Purposes	0000	9780		*54,429.23*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
a) In County Treasury		9110	1,302,303.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	610,923.40		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,225,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,138,226.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,138,226.91		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,020.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,020.00	0.00	-100.0%
TOTAL, REVENUES			35,020.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	500,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	0.00	-100.0%
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	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,020.00	0.00	-100.0%
5) TOTAL, REVENUES			35,020.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(464,980.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(464,980.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,162,807.87	3,697,827.87	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,162,807.87	3,697,827.87	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,162,807.87	3,697,827.87	-11.2%
2) Ending Balance, June 30 (E + F1e)			3,697,827.87	3,697,827.87	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,643,398.64	3,643,398.64	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	54,429.23	54,429.23	0.0%
Capital Outlay Purposes	0000	9780	54,429.23		
Capital Outlay Purposes	0000	9780		54,429.23	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
9010	Other Restricted Local	3,643,398.64	3,643,398.64
Total, Restricted Balance		3,643,398.64	3,643,398.64

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,409.98	25,522.00	-60.4%
5) TOTAL, REVENUES			64,409.98	25,522.00	-60.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	11,528.65	7,825.39	-32.1%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,967.28	3,475.05	-30.0%
4) Books and Supplies		4000-4999	2,000.00	6,000.00	200.0%
5) Services and Other Operating Expenses		5000-5999	11,212.73	(410.00)	-103.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			29,708.66	16,890.44	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,701.32	8,631.56	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			34,701.32	8,631.56	-75.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,374.13	71,075.45	95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,374.13	71,075.45	95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,374.13	71,075.45	95.4%
2) Ending Net Position, June 30 (E + F1e)			71,075.45	79,707.01	12.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	71,075.45	79,707.01	12.1%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,750.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,156.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			91,906.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,325.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,325.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			88,580.43		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	64,309.98	25,422.00	-60.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,409.98	25,522.00	-60.4%
TOTAL, REVENUES			64,409.98	25,522.00	-60.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	11,528.65	7,825.39	-32.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			11,528.65	7,825.39	-32.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,339.23	1,009.48	-24.6%
PERS		3201-3202	815.52	644.43	-21.0%
OASDI/Medicare/Alternative		3301-3302	388.31	270.96	-30.2%
Health and Welfare Benefits		3401-3402	1,908.73	1,181.79	-38.1%
Unemployment Insurance		3501-3502	57.64	39.13	-32.1%
Workers' Compensation		3601-3602	457.85	329.26	-28.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,967.28	3,475.05	-30.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,150.00	6,000.00	421.7%
Noncapitalized Equipment		4400	850.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	6,000.00	200.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,188.27)	(10,410.00)	-7.0%
Professional/Consulting Services and					
Operating Expenditures		5800	22,125.00	10,000.00	-54.8%
Communications		5900	1.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,212.73	(410.00)	-103.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			29,708.66	16,890.44	-43.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,409.98	25,522.00	-60.4%
5) TOTAL, REVENUES			64,409.98	25,522.00	-60.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		29,708.66	16,890.44	-43.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			29,708.66	16,890.44	-43.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,701.32	8,631.56	-75.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			34,701.32	8,631.56	-75.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	36,374.13	71,075.45	95.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,374.13	71,075.45	95.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,374.13	71,075.45	95.4%
2) Ending Net Position, June 30 (E + F1e)			71,075.45	79,707.01	12.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	71,075.45	79,707.01	12.1%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	57,600.00	57,600.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			57,600.00	57,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,600.00)	(57,600.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(57,600.00)	(57,600.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	291,078.65	233,478.65	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,078.65	233,478.65	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			291,078.65	233,478.65	-19.8%
2) Ending Net Position, June 30 (E + F1e)			233,478.65	175,878.65	-24.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	233,478.65	175,878.65	-24.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	288,222.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(53,463.09)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			234,759.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			234,759.88		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	57,600.00	57,600.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			57,600.00	57,600.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			57,600.00	57,600.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		57,600.00	57,600.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			57,600.00	57,600.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(57,600.00)	(57,600.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(57,600.00)	(57,600.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	291,078.65	233,478.65	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,078.65	233,478.65	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			291,078.65	233,478.65	-19.8%
2) Ending Net Position, June 30 (E + F1e)			233,478.65	175,878.65	-24.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	233,478.65	175,878.65	-24.7%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
9) TOTAL, DEDUCTIONS			0.00	0.00	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
E. ASSETS					
1) Cash					
a) in County Treasury		9110	(8,176,398.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			(8,176,398.06)		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	(8,176,398.06)		
4) TOTAL, LIABILITIES			(8,176,398.06)		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.0%

Criteria and Standards Review

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):	5,438
County Office County Operations Grant ADA Standard Percentage Level:	**3.00%**

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

	County Operations Grant Funded ADA			
Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	5,650.00		100.00%	Not Met
Second Prior Year (2020-21)	5,650.00		100.00%	Not Met
First Prior Year (2021-22)	5,463.33	5463.33	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

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

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

SACS will not allow for data entry into the 2019-20 & 2020-21 Estimated/Unaudited Actuals.

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2019-20)	11.00	63.59		0.00
Second Prior Year (2020-21)	9.69	63.59		0.00
First Prior Year (2021-22)	0.00	64.40	5,463.33	0.00
Historical Average:	6.90	63.86	1,821.11	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2022-23) (historical average plus 2%):	**7.03**	**65.14**	**1,857.53**	**0.00**
1st Subsequent Year (2023-24) (historical average plus 4%):	**7.17**	**66.41**	**1,893.95**	**0.00**
2nd Subsequent Year (2024-25) (historical average plus 6%):	**7.31**	**67.69**	**1,930.38**	**0.00**

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2022-23)	0.00	64.40	5,438.33	0.00
1st Subsequent Year (2023-24)	0.00	64.40	5438.33	0.00
2nd Subsequent Year (2024-25)	0.00	64.40	5438.33	0.00
Status:	Met	Met	Not Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Current and subsequent year are assumed to maintain at flat ADA across the county.

2. **CRITERION: LCFF Revenue**

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

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

[1] County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Note: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable.

Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target — If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless — If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
I. LCFF Funding		(2021-22)	(2022-23)	(2023-24)	(2024-25)
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	4,348,451.00	4,631,559.00	4,880,737.00	5,076,942.00

a2.	COE Alternative Education Grant				
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement				
d.	Total LCFF (Sum of a or b, and c)	4,348,451.00	4,631,559.00	4,880,737.00	5,076,942.00

II. County Operations Grant

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	5,463.33	5438.33	5,438.33	5,438.33
b.	Prior Year ADA (Funded)		5,463.33	5438.33	5,438.33
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(25.00)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.46%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	4,348,451.00	4,631,559.00	4,880,737.00
b1.	COLA percentage (if COE is at target)			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	-0.46%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c.	Weighted Percent change (Step 3a x Step 3b)	-0.46%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population		Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	0.00	0.00	0.00	0.00
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)			
b1.	COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population		Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	ADA (Funded) (Form A, line C3f)	0.00	0		
b.	Prior Year ADA (Funded)		0.00	0.00	0.00
c.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1.	COLA percentage			
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level				
a.	Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c.	Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	-0.46%	0.00%	0.00%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**-1.46% to 0.54%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,232,167.00	1,232,167.00	1,232,167.00	1,232,167.00
Excess Property Tax/Minimum State Aid Standard				

(Percent change over previous year, plus/minus 1%):	N/A	N/A	N/A

2C. Calculating the County Office's Projected Change in LCFF Revenue

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

		Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,643,737.00	5,974,237.00	6,228,917.00	6,406,331.00
	County Office's Projected Change in LCFF Revenue:		5.86%	4.26%	2.85%
	Standard:		**-1.46% to 0.54%**	**-1.00% to 1.00%**	**-1.00% to 1.00%**
	Status:		Not Met	Not Met	Not Met

2D. 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 change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation (required if NOT met)	Increase for COLA projections of 6.56%, 5.38% and 4.02%

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	5.86%	4.26%	2.85%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**0.86% to 10.86%**	**-0.74% to 9.26%**	**-2.15% to 7.85%**

3B. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2021-22)	11,810,810.79		
Budget Year (2022-23)	13,496,592.07	14.27%	Not Met
1st Subsequent Year (2023-24)	13,375,933.25	(.89%)	Not Met
2nd Subsequent Year (2024-25)	13,149,249.02	-1.69%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

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

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

Explanation:
(required if NOT met)

Increase for yearly step and column. SCOE also expired staffing struggles over the last two years due to the COVID pandemic. 2022-23 includes full year staffing in all vacant and some new positions.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

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

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County Office's Change in Funding Level (Criterion 2C):	5.86%	4.26%	2.85%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.14% to 15.86%**	**-5.74% to 14.26%**	**-7.15% to 12.85%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.86% to 10.86%	-0.74% to 9.26%	-2.15% to 7.85%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	2,746,145.56		
Budget Year (2022-23)	2,405,726.00	-12.40%	Yes
1st Subsequent Year (2023-24)	2,053,179.00	-14.65%	Yes
2nd Subsequent Year (2024-25)	1,662,607.00	-19.02%	Yes

Explanation: (required if Yes) Decreases over the current and subsequent years for one-time funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2021-22)	8,983,706.55		
Budget Year (2022-23)	7,376,118.93	-17.89%	Yes
1st Subsequent Year (2023-24)	7,440,409.78	0.87%	No
2nd Subsequent Year (2024-25)	7,598,903.86	2.13%	No

Explanation: (required if Yes) Current year decrease for one-time funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2021-22)	5,130,954.45		
Budget Year (2022-23)	5,651,003.50	10.14%	No
1st Subsequent Year (2023-24)	5,274,877.02	-6.66%	Yes
2nd Subsequent Year (2024-25)	4,721,866.56	-10.48%	Yes

Explanation: (required if Yes) Subsequent years will decrease due to one-time funding and expiration of multiyear grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2021-22)	1,074,803.45		
Budget Year (2022-23)	621,250.20	-42.20%	Yes
1st Subsequent Year (2023-24)	615,062.29	-1.00%	Yes
2nd Subsequent Year (2024-25)	976,727.32	58.80%	Yes

Explanation: (required if Yes) Current and subsequent years decreasing for one-time expenses with one-time funding.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)			
First Prior Year (2021-22)	7,251,936.93		
Budget Year (2022-23)	6,323,281.09	-12.81%	Yes
1st Subsequent Year (2023-24)	5,560,670.05	-12.06%	Yes
2nd Subsequent Year (2024-25)	4,954,204.14	-10.91%	Yes

Explanation: Current and subsequent years decreasing for one-time expenses with one-time funding.

"(required if Yes)"

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2021-22)	16,860,806.56		
Budget Year (2022-23)	15,432,848.43	-8.47%	Not Met
1st Subsequent Year (2023-24)	14,768,465.80	-4.30%	Met
2nd Subsequent Year (2024-25)	13,983,377.42	-5.32%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2021-22)	8,326,740.38		
Budget Year (2022-23)	6,944,531.29	-16.60%	Not Met
1st Subsequent Year (2023-24)	6,175,732.34	-11.07%	Not Met
2nd Subsequent Year (2024-25)	5,930,931.46	-3.96%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4B if NOT met)
Decreases over the current and subsequent years for one-time funding.

Explanation: Other State Revenue (linked from 4B if NOT met)
Current year decrease for one-time funding.

Explanation: Other Local Revenue (linked from 4B if NOT met)
Subsequent years will decrease due to one-time funding and expiration of multiyear grants.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation: Books and Supplies (linked from 4B if NOT met)	Current and subsequent years decreasing for one-time expenses with one-time funding.

Explanation: Services and Other Exps (linked from 4B if NOT met)	Current and subsequent years decreasing for one-time expenses with one-time funding.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the 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: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	7,175,602.02	215,268.06	0.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	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 reserves[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	2,185,312.45	2,509,076.60	2,522,608.60
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	471,336.98	468,140.04	668,663.43
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	2,607,935.61	2,123,576.56
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	(.01)	(.01)	(.01)
	e. Available Reserves (Lines 1a through 1d)	2,656,649.42	5,585,152.24	5,314,848.58
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	16,186,232.71	15,646,427.35	21,785,593.46
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223)	1,366,088.21	0.00	1,115,326.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	17,552,320.92	15,646,427.35	22,900,919.46
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	15.10%	35.70%	23.20%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**5.00%**	**11.90%**	**7.70%**

[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.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	300,133.66	6,791,333.69	N/A	Met
Second Prior Year (2020-21)	2,781,534.46	5,317,482.54	N/A	Met
First Prior Year (2021-22)	(260,589.84)	7,732,648.85	3.37%	Met

Budget Year (2022-23) (Information only)	524,129.28	7,175,602.02

6C. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

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

Percentage Level [1]	County Office Total Expenditures and Other Financing Uses [2]	
1.7%	0	to $6,637,999
1.3%	$6,638,000	to $16,595,999
1.0%	$16,596,000	to $74,682,000
0.7%	$74,682,001	and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

[2] A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	23,175,842.07
County Office's Fund Balance Standard Percentage Level:	**1.00%**

7A. 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 MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? No

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

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

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

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540, 6546, objects 7211-7213, 7221-7223):	1,065,326.00	1,065,326.00	1,065,326.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2019-20)	804,064.26	835,846.17	N/A	Met
Second Prior Year (2020-21)	822,338.96	1,135,979.83	N/A	Met
First Prior Year (2021-22)	1,263,123.48	3,917,514.29	N/A	Met
Budget Year (2022-23) (Information only)	3656924.45			

[3] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

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 of a Special Education Local Plan Area 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, as referenced in (Education Code Section 2574), rounded to the nearest thousand.

	Budget 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 7A2b) if Criterion 7A, Line 1 is No:	23,175,842.07	21,902,883.65	21,373,808.54
County Office's Reserve Standard Percentage Level:	**3.00%**	**3.00%**	**3.00%**

8A. Calculating the County Office's Reserve Standard

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

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	22,110,516.07	20,837,557.65	20,308,482.54
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	1,065,326.00	1,065,326.00	1,065,326.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	23,175,842.07	21,902,883.65	21,373,808.54
4.	Reserve Standard Percentage Level	3.00%	3.00%	3.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	695,275.26	657,086.51	641,214.26
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)**	**695,275.26**	**664,000.00**	**664,000.00**

8B. Calculating the County Office's Budgeted Reserve Amount

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	695,275.26	657,086.51	641,214.26
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,783,345.99	3,725,955.79	4,731,727.48
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each			

	of resources 2000-9999) (Form MYP, Line E1d)	(.01)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	2,522,608.60	2,522,608.60	2,522,608.60
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	County Office's Budgeted Reserve Amount (Lines B1 thru B7)	6,001,229.84	6,905,650.90	7,895,550.34
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	25.89%	31.53%	36.94%
	County Office's Reserve Standard (Section 8A, Line 7):	**695,275.26**	**664,000.00**	**664,000.00**
	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 - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:	**-10.0% to +10.0% or -$20, 000 to +$20, 000**

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2021-22)	(914,337.58)			
Budget Year (2022-23)	0.00	(914,337.58)	(100.0%)	Not Met
1st Subsequent Year (2023-24)	(914,338.00)	914,338.00	New	Not Met
2nd Subsequent Year (2024-25)	(914,338.00)	0.00	0.0%	Met
1b. **Transfers In, County School Service Fund ***				
First Prior Year (2021-22)	290,941.00			

Budget Year (2022-23)	290,941.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	290,941.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	290,941.00	0.00	0.0%	Met

1c. **Transfers Out, County School Service Fund ***

First Prior Year (2021-22)	103,357.00			
Budget Year (2022-23)	178,114.06	74,757.06	72.3%	Not Met
1st Subsequent Year (2023-24)	178,114.06	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	178,114.06	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects 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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

SCOE will be using object code 8980 when programs are encroaching on the general fund. Cabinet will discuss resolving these encroachments so programs operate within their revenues.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

Increase for fund transfer due to program encroachment. Cabinet will discuss resolving these encroachments so programs operate within their revenues.

1d. NO - There are no capital projects 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 commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. [1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

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

1. Does your county office have long-term (multiyear) commitments? No
(If No, skip item 2 and sections S6B and S6C)

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance 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

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) 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

S6B. Comparison of 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 budget and two subsequent fiscal years.

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

N/A

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the county office's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund
		0	0

4.	OPEB Liabilities	
	a. Total OPEB liability	3,376,721.00
	b. OPEB plan(s) fiduciary net position (if applicable)	4,581,326.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	(1,204,605.00)
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Dec 28, 2021

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	185,414.00	185,414.00	185,414.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	194,684.00	194,684.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	323,337.00	323,337.00	323,337.00
	d. Number of retirees receiving OPEB benefits	40.00	40.00	40.00

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

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

1	Does your 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 7A) (If No, skip items 2-4)"	Yes

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs		0.00
b. Unfunded liability for self-insurance programs		0.00

4. Self-Insurance Contributions

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	28.90	28.90	28.90	28.90

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

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

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

6. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) 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 budget and MYPs?			

2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	99.7	100.7	100.7	100.7

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4. Salary settlement:			
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)		(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
Number of management, supervisor, and confidential FTE positions	41.5	45.5	43.5	41.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year	1st Subsequent Year	2nd Subsequent Year
2.	Salary settlement:	(2022-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			

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

Negotiations Not Settled

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

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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 budget 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.)

		Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of other benefits included in the budget and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 22, 2022

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the 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 CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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 A, Line B5)		5,438.33	0.00%	5,438.33	0.00%	5,438.33
(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	5,754,343.00	4.43%	6,009,023.00	2.95%	6,186,437.00
2. Federal Revenues	8100-8299	25,000.00	0.00%	25,000.00	0.00%	25,000.00
3. Other State Revenues	8300-8599	16,152.00	0.00%	16,152.00	0.00%	16,152.00
4. Other Local Revenues	8600-8799	2,517,080.30	-0.24%	2,511,128.82	-0.09%	2,508,929.36
5. Other Financing Sources						
a. Transfers In	8900-8929	290,941.00	0.00%	290,941.00	0.00%	290,941.00
b. Other Sources	8930-8979	10,553.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(914,338.00)	0.00%	(914,338.00)	0.00%	(914,338.00)
6. Total (Sum lines A1 thru A5c)		7,699,731.30	3.09%	7,937,906.82	2.21%	8,113,121.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,537,493.07		1,560,555.47
b. Step & Column Adjustment				23,062.40		23,408.33
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,537,493.07	1.50%	1,560,555.47	1.50%	1,583,963.80
2. Classified Salaries						
a. Base Salaries				2,357,898.51		2,393,255.73
b. Step & Column Adjustment				35,357.22		35,887.58
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,357,898.51	1.50%	2,393,255.73	1.50%	2,429,143.31
3. Employee Benefits	3000-3999	1,602,453.16	0.93%	1,617,295.41	0.22%	1,620,870.55
4. Books and Supplies	4000-4999	348,796.00	0.46%	350,414.02	1.97%	357,317.18
5. Services and Other Operating Expenditures	5000-5999	837,259.68	3.10%	863,208.54	2.31%	883,170.48
6. Capital Outlay	6000-6999	242,945.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,350,000.00	0.00%	1,350,000.00	0.00%	1,350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,279,357.46)	0.00%	(1,279,357.46)	0.00%	(1,279,357.46)
9. Other Financing Uses						
a. Transfers Out	7600-7629	178,114.06	0.00%	178,114.06	0.00%	178,114.06

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,175,602.02	-1.98%	7,033,485.77	1.28%	7,123,221.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		524,129.28		904,421.05		989,899.44
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,656,924.45		4,181,053.73		5,085,474.78
2. Ending Fund Balance (Sum lines C and D1)		4,181,053.73		5,085,474.78		6,075,374.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	702,432.48		702,432.48		702,432.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	695,275.26		657,086.51		641,214.26
2. Unassigned/Unappropriated	9790	2,783,345.99		3,725,955.79		4,731,727.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,181,053.73		5,085,474.78		6,075,374.22
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	695,275.26		657,086.51		641,214.26
c. Unassigned/Unappropriated	9790	2,783,345.99		3,725,955.79		4,731,727.48
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	2,522,608.60		2,522,608.60		2,522,608.60
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	11228491.31				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,001,229.85		6,905,650.90		7,895,550.34

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.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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 A, 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	171,447.00	0.00%	171,447.00	0.00%	171,447.00
2. Federal Revenues	8100-8299	2,380,726.00	-14.81%	2,028,179.00	-19.26%	1,637,607.00
3. Other State Revenues	8300-8599	7,359,966.93	0.87%	7,424,257.78	2.13%	7,582,751.86
4. Other Local Revenues	8600-8799	3,133,923.20	-11.81%	2,763,748.20	-19.93%	2,212,937.20
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	914,338.00	0.00%	914,338.00	0.00%	914,338.00
6. Total (Sum lines A1 thru A5c)		13,960,401.13	-4.72%	13,301,969.98	-5.89%	12,519,081.06
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,107,212.72		2,935,169.40
b. Step & Column Adjustment				43,700.40		42,671.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(215,743.72)		(228,222.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,107,212.72	-5.54%	2,935,169.40	-6.32%	2,749,618.00
2. Classified Salaries						
a. Base Salaries				2,216,198.53		2,249,441.52
b. Step & Column Adjustment				33,242.99		33,741.64
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(32,306.76)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,216,198.53	1.50%	2,249,441.52	0.06%	2,250,876.40
3. Employee Benefits	3000-3999	2,675,336.08	-2.06%	2,620,215.72	-4.02%	2,514,776.96
4. Books and Supplies	4000-4999	272,454.20	-2.87%	264,648.27	134.05%	619,410.14
5. Services and Other Operating Expenditures	5000-5999	5,486,021.41	-14.37%	4,697,461.51	-13.34%	4,071,033.66
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,177,691.11	-11.93%	1,037,135.46	-5.55%	979,545.46
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,934,914.05	-7.57%	13,804,071.88	-4.48%	13,185,260.62
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(974,512.92)		(502,101.90)		(666,179.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,299,027.39		2,324,514.47		1,822,412.57
2. Ending Fund Balance (Sum lines C and D1)		2,324,514.47		1,822,412.57		1,156,233.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,324,514.48		1,822,412.57		1,156,233.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,324,514.47		1,822,412.57		1,156,233.01
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2023-24 Certificated Salaries & Benefits reduced for expiring grant & one-time funding. 2024-25 Certificated & Classified Salaries & Benefits reduced for expiring grant & one-time funding.						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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 A, Line B5)		5,438.33	0.00%	5,438.33	0.00%	5,438.33
(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	5,925,790.00	4.30%	6,180,470.00	2.87%	6,357,884.00
2. Federal Revenues	8100-8299	2,405,726.00	-14.65%	2,053,179.00	-19.02%	1,662,607.00
3. Other State Revenues	8300-8599	7,376,118.93	0.87%	7,440,409.78	2.13%	7,598,903.86
4. Other Local Revenues	8600-8799	5,651,003.50	-6.66%	5,274,877.02	-10.48%	4,721,866.56
5. Other Financing Sources						
a. Transfers In	8900-8929	290,941.00	0.00%	290,941.00	0.00%	290,941.00
b. Other Sources	8930-8979	10,553.00	-100.00%	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)		21,660,132.43	-1.94%	21,239,876.80	-2.86%	20,632,202.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,644,705.79		4,495,724.87
b. Step & Column Adjustment				66,762.80		66,079.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(215,743.72)		(228,222.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,644,705.79	-3.21%	4,495,724.87	-3.61%	4,333,581.80
2. Classified Salaries						
a. Base Salaries				4,574,097.04		4,642,697.25
b. Step & Column Adjustment				68,600.21		69,629.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(32,306.76)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,574,097.04	1.50%	4,642,697.25	0.80%	4,680,019.71
3. Employee Benefits	3000-3999	4,277,789.24	-0.94%	4,237,511.13	-2.40%	4,135,647.51
4. Books and Supplies	4000-4999	621,250.20	-1.00%	615,062.29	58.80%	976,727.32
5. Services and Other Operating Expenditures	5000-5999	6,323,281.09	-12.06%	5,560,670.05	-10.91%	4,954,204.14
6. Capital Outlay	6000-6999	242,945.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,350,000.00	0.00%	1,350,000.00	0.00%	1,350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(101,666.35)	138.25%	(242,222.00)	23.78%	(299,812.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	178,114.06	0.00%	178,114.06	0.00%	178,114.06

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		22,110,516.07	-5.76%	20,837,557.65	-2.54%	20,308,482.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(450,383.64)		402,319.15		323,719.88
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,955,951.84		6,505,568.20		6,907,887.35
2. Ending Fund Balance (Sum lines C and D1)		6,505,568.20		6,907,887.35		7,231,607.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,324,514.48		1,822,412.57		1,156,233.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	702,432.48		702,432.48		702,432.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	695,275.26		657,086.51		641,214.26
2. Unassigned/Unappropriated	9790	2,783,345.98		3,725,955.79		4,731,727.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,505,568.20		6,907,887.35		7,231,607.23
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	695,275.26		657,086.51		641,214.26
c. Unassigned/Unappropriated	9790	2,783,345.99		3,725,955.79		4,731,727.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	2,522,608.60		2,522,608.60		2,522,608.60
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,001,229.84		6,905,650.90		7,895,550.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.89%		31.53%		36.94%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		1,065,326.00		1,065,326.00		1,065,326.00
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)		23,175,842.07		21,902,883.65		21,373,808.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		22,110,516.07		20,837,557.65		20,308,482.54
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		1,065,326.00		1,065,326.00		1,065,326.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,175,842.07		21,902,883.65		21,373,808.54
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		695,275.26		657,086.51		641,214.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		695,275.26		664,000.00		664,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SUPPLEMENTAL STATE SACS FORMS

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

_____ Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $

Estimated accrued but unfunded liabilities: $ 0.00

X This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

Northeastern Joint Powers Authority

_____ This county office of education is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: Jun 22, 2022

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Sarah Applegate

Title: Associate Superintendent Business Services

Telephone: 530-842-8424

E-mail:

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2021-22 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	21,785,593.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,559,714.84
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,057,439.81
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	303,581.59
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	103,357.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,222,040.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,036,418.40
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,189,460.22

Section II - Expenditures Per ADA	2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)	0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	0.00

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	12,233,277.06	1,262,464.09
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	12,233,277.06	1,262,464.09

B. Required effort (Line A.2 times 90%)	11,009,949.35	1,136,217.68
C. Current year expenditures (Line I.E and Line II.B)	15,189,460.22	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	1,136,217.68
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	100.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 962,234.41
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 10,663,162.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 9.02%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,873,547.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	153,437.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	13,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	11,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	44,188.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,096,072.31
9. Carry-Forward Adjustment (Part IV, Line F)	454,663.87
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,550,736.19

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,576,679.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,939,740.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,947,923.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	376,793.91
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	311.25
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	433,540.33
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	652,246.52
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	445,701.16
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	383,034.11
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,733,708.16
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	22,032.44

18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	17,511,710.94
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	11.97%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	14.57%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,096,072.31
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	53,725.18
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.68%) times Part III, Line B19); zero if negative	454,663.87
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (40.63%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	454,663.87
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	

Option 2 or Option 3 is selected)	454,663.87

Approved indirect cost rate: 9.68%

Highest rate used in any program: 40.63%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	9,552.91	3,881.53	40.63%
01	3182	228,829.82	22,209.82	9.71%
01	3183	42,068.27	4,072.21	9.68%
01	3210	14,047.57	2,973.43	21.17%
01	3212	40,726.27	3,942.30	9.68%
01	3213	227,526.44	22,024.56	9.68%
01	3214	56,881.84	5,506.16	9.68%
01	3215	42,524.57	4,116.37	9.68%
01	3305	188,710.39	18,267.16	9.68%
01	3307	33,301.83	3,223.62	9.68%
01	3308	16,169.99	1,565.26	9.68%
01	3309	2,853.53	276.22	9.68%
01	3310	807,684.48	86,946.84	10.76%
01	3315	51,325.82	4,970.18	9.68%
01	3327	58,473.65	5,859.90	10.02%
01	3345	911.74	88.26	9.68%
01	3395	96,132.39	9,305.61	9.68%
01	3410	121,140.53	13,014.56	10.74%
01	4035	1,673.05	161.95	9.68%
01	4126	1,650.26	159.74	9.68%
01	4127	9,117.43	882.57	9.68%
01	5630	45,587.16	4,412.84	9.68%
01	5632	14,639.22	1,417.08	9.68%
01	6010	1,075,189.20	47,822.92	4.45%
01	6266	171,073.12	16,559.88	9.68%
01	6388	346,512.20	6,902.38	1.99%
01	6500	4,279,783.21	426,565.26	9.97%
01	6510	106,478.80	12,920.00	12.13%
01	6515	3,021.51	292.49	9.68%
01	6520	99,591.61	10,764.68	10.81%

01	6680	34,057.69	3,309.63	9.72%
01	6685	34,038.72	3,309.63	9.72%
01	6690	35,674.87	3,462.40	9.71%
01	7366	248,864.44	24,090.08	9.68%
01	7368	111,865.41	10,828.57	9.68%
01	7428	0.00	5,295.40	N/A
01	9010	679,562.33	6,714.52	0.99%
11	6391	383,034.11	11,515.26	3.01%
12	5055	45,006.92	4,687.93	10.42%
12	5210	1,438,861.99	63,068.53	4.38%
12	6045	6,222.65	602.35	9.68%
12	6053	11,752.45	1,137.64	9.68%
12	6105	183,294.01	21,084.62	11.50%
12	6127	42,199.22	4,692.70	11.12%
12	9010	6,370.92	85.15	1.34%
13	5310	22,032.44	2,022.12	9.18%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	30,360.33		61,648.61	92,008.94
2. State Lottery Revenue	8560	10,106.00		4,030.00	14,136.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		40,466.33	0.00	65,678.61	106,144.94
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	7,350.06		3,087.00	10,437.06
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	15,600.00			15,600.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		22,950.06	0.00	3,087.00	26,037.06
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	17,516.27	0.00	62,591.61	80,107.88
D. COMMENTS:					

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

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

RESOLUTION 21-22-07
REGARDING THE EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30 of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;
WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the Siskiyou County Office of Education;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Siskiyou County Office of Education has determined to spend the monies received from the Education Protection Act as attached.

Passed and adopted, June 22, 2022.

AYES:
NOES:
ABSENT:
ABSTENTIONS:

_____	_____
Kermith R. Walters	John Bennett
County Superintendent	Board President

Siskiyou County Office of Education

Education Protection Account Program by Resource Report

Esitmated Expenditures by Function through: June 30, 2023

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	67,703.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		67,703.00
EXPENDITURES AND OTHER FINANCING USES	Function	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	67,703.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		67,703.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Siskiyou County Office of Education

609 S. Gold Street · Yreka CA 96097 · 530-842-8400 · fax 530-842-8436 · www.siskiyoucoe.net

Kermith R. Walters
Superintendent of Schools

Board of Education

John Bennett
Sherry Crawford
Brenda Duchi
William Enos
Len Foreman
Michelle Harris
Michelle O'Gorman

May 26, 2022

To: Kermith R. Walters, Superintendent of Schools

From: AJ Hughes, Transportation Supervisor

Subject: Vehicles

The following vehicles need to be surplussed:

- #33 2000 Chevy Malibu: No paint; no CAT; 180,000 miles and not reliable.
- #36 2000 Chevy Malibu: No paint; no CAT; 190,000 and sensors are out.
- #49 2007 Ford Taurus: 60,000 miles; requested by SAFE.
- #59 2004 Chevy Malibu: 202,000 miles; no CAT; no longer safe to drive.
- #78 2001 Ford Taurus: 170,000 miles; engine blew up.
- #79 2002 Mercury Sable: 160,000 miles; engine blew up.
- #84 2005 Ford Explorer: 145,000 miles; engine blew up.
- #92 Chevy Guardian Bus: 130,000 miles; will not meet CARB 01/01/2023
- #95 Ford Collins Bus: 140,000 miles; will not meet CARB 01/01/2023

Attached is the bus information on CARB.

Please let me know if you have any questions. Thank you.

AH/am

CALIFORNIA
AIR RESOURCES BOARD

TRUCK AND BUS REGULATION NOTICE:
2023 Compliance Deadline Reminder
Diesel Vehicles 14,001 pounds GVWR or greater

March 14, 2022

Dear Diesel Equipment Owner:

You are receiving this notice because Department of Motor Vehicles (DMV) records indicate that you may own a diesel vehicle subject to the California Air Resources Board's (CARB) On-Road Truck and Bus Regulation (Truck and Bus Regulation) with an upcoming deadline that would require you to take an action on your vehicle. The regulation seeks to reduce exhaust emissions from diesel trucks and buses with a gross vehicle weight rating (GVWR) greater than 14,000 pounds.

By January 1, 2023, a vehicle (14,001 lbs. or greater GVWR) with a 2007– 2009 engine model year will not be compliant with the Truck and Bus Regulation and DMV registration will be automatically denied.

To be compliant with the law in 2023, you must take one of the following actions on these vehicles:

1. Replace or repower the vehicle(s) by January 1, 2023.
2. Qualify for a flexibility option and report into CARB's regulatory reporting system (TRUCRS) available at www.arb.ca.gov/truckstop.
3. Submit proof to CARB that the vehicle is exempt from the regulation or does in fact have an engine model year of 2010 or newer. Vehicles with a 2010 engine model year may be compliant. See the schedule on the second page of this letter for compliance requirements. Visit www.arb.ca.gov/excludedtb for more information about exempt vehicles and to report them.

Please contact CARB staff if you need more information regarding these actions. See the second page of this letter for contact information.

CARB Clean Air Truck Requirements Verified by DMV Registration

The DMV checks a vehicle's compliance status with the Truck and Bus Regulation before allowing registration. If you are not in compliance with the regulation, DMV will be unable to renew the registration of your vehicle(s), as authorized by California Vehicle Code section 4000.15. Monetary penalties may also be assessed by CARB.

Truck and Bus Regulation Applicability

The Truck and Bus regulation applies to diesel trucks or buses with a GVWR greater than 14,000 pounds. Vehicles registered as planned non-op (PNO) with DMV are subject to the compliance requirements. A PNO vehicle can be registered again and the status only means that the vehicle will not be driven, towed, stored, or parked on public roads or highways for the entire registration year. Vehicles registered as Special Equipment (SE) with DMV are also subject to the compliance requirements of the Truck and Bus regulation. Therefore, vehicles registered as PNO or SE with DMV must be currently using a flexibility option or meet the replacement requirements.

Truck & Bus Regulation Compliance Schedule

As of January 1, 2022, diesel vehicles with a 2006 or older model year engine, are illegal to operate in California unless they are reported to use a flexibility option for the current compliance year.

By 2023, diesel vehicles with a 2009 or older model year engine will need to be replaced or repowered to meet the 2010 or newer model year engine requirements.

Assistance Available

There are several funding opportunities offered by CARB, including incentives for zero-emission trucks and buses and other vehicles that are cleaner than required. The Truck Loan Assistance Program can help small fleets, owner-operators, and other businesses to receive the financing needed to upgrade to newer, lower-emission vehicles. Visit www.arb.ca.gov/loanassist for more information regarding the loan program.

For more information regarding specific deadlines, compliance requirements, exemptions, remaining flexibility options, incentives, and loan assistance, please visit www.arb.ca.gov/truckstop or call the Diesel Hotline at 866-6DIESEL (866-634-3735).

Si necesita más información sobre el contenido de esta correspondencia, por favor llame ala línea gratuita del CARB al 1-866-6DIESEL o envíe un correo electrónico a 8666DIESEL@arb.ca.gov.

Universal PreKindergarten Planning and Implementation Grant Program – County Offices of Education Countywide Planning and Capacity Template

A Resource for County Offices of Education
Released – 3/22/2022

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The California Universal PreKindergarten Planning and Implementation Grant Program – Overview of County Offices of Education Support Function 2

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- Projected Enrollment and Needs Assessment 8
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Universal Prekindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before Kindergarten (K) have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social-emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize Universal PreKindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including Universal Transitional Kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the 2020 Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child and their families.

The California Universal PreKindergarten Planning and Implementation Grant Program – Overview of County Offices of Education Support Function

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to PreKindergarten (Pre-K) programs at local educational agencies (LEAs). More information about this program is further outlined in the UPK Planning and Implementation Grant Program – LEA Planning Template (LEA Planning Template), which can be found on the California Department of Education's (CDE's) website at https://www.cde.ca.gov/ci/gs/em/.

Under the provisions of California Education Code (EC) Section 8281.5(c), grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with K enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

These funds may be used for costs associated with providing countywide planning and capacity building services to help LEAs in their county create or expand CSPP or Transitional Kindergarten (TK) programs, or to establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs, to ensure that high-quality options are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After School Education and Safety (ASES) Program, the CSPP, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. **COEs are also required to develop and present a plan that describes how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation (EC Section 8281.5). Additionally, COEs will be required to submit the required data questions outlined in this template. If a COE operates a TK and K program, it must also develop a UPK Plan and provide the CDE with required data as outlined in the LEA Planning Template.**

The CDE released the UPK Planning and Implementation Grant Program - COE Countywide Planning and Capacity Template to: (1) offer planning questions for COE consideration in developing comprehensive plans for supporting LEAs to plan and implement UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of EC Section 8281.5.

COEs should develop plans for how they will support LEAs in their county to assess options, make decisions, and construct plans that address the required questions and consider the recommended questions found in this template. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE is able to offer to support the UPK planning process.

The California County Superintendents Educational Services Association (CCSESA) developed The Universal Prekindergarten Planning Toolkit: A Resource for County Offices of Education in California as a resource guide that can be found at https://ccsesa.org/?wpfb_dl=7924. It offers approaches and examples of how COEs can assist LEAs with planning for both UPK as well as preschool through third grade (P-3) continuum alignment and capacity building. The toolkit is a companion document to align with focus areas outlined in the LEA Planning Template. CCSESA also developed a UPK LEA Assessment Tool to support the ongoing planning process to expand access to Pre-K programs that can be found at https://ccsesa.org/?wpfb_dl=7925.

Universal PreKindergarten County Office of Education Countywide Planning and Capacity Template

This template mirrors the format of the LEA Planning Template and includes recommended and required planning questions. Collectively, the recommended and required questions form a set of core planning questions the CDE believes are critical for COEs to answer in order to effectively support the development of comprehensive, responsive, and community-centered UPK Plans locally.

- Recommended Questions: All COEs are highly encouraged to incorporate answers to these questions in their UPK Plans. Responses to these questions are not required for submission to the CDE, but do support more holistic planning to meet the intent of these funds.
- Required questions: All COEs will be required to answer the required data questions outlined in this template in a survey that will be issued by the CDE following the June 30, 2022, deadline for LEAs to present their plans to their governing boards.

The CDE will be collecting information on the answers to the COE required questions after July 30, 2022, in a survey. This will allow the CDE to learn about how COEs are supporting LEAs as they move through the planning and implementation process.

The questions required for submission to the CDE should be answered based on how the COE supported LEAs in advance of their June 30, 2022, plan presentations to local governing boards, as well as how the COE plans to continue to support implementation of UPK in the county through 2025–26.

The UPK COE Planning Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning
    a. Vision and Coherence

b. Community Engagement and Partnerships
c. Workforce Recruitment and Professional Learning
d. Curriculum, Instruction, and Assessment
e. LEA Facilities, Services, and Operations

Key Considerations

Staffing County Office of Education Capacity for Planning, Communication, and Coordination

Local partnerships are critical to successful UPK implementation both at the district and county levels. COEs should play a key role in facilitating the development and strengthening of partnerships with local service providers in support of local UPK implementation that meets children and families' needs. Many funding opportunities available to support UPK implementation have been made available, and COEs are in a unique position to coordinate efforts across LEAs so that funding can achieve maximal impact. To that end, the CDE encourages COEs to include plans to hire personnel to focus on effective UPK implementation in their county including supporting communication and coordination with LEAs, extended learning and care programs and partners, other local service providers, institutions of higher education (IHEs), and other community partners involved in UPK implementation related to planning, grant management, and implementation.

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC Section 48000[c][1]). COEs should support LEAs to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a faster timeline through early admittance TK (ETK) (children who turn four between July 1 and September 1 of the school year will not qualify for ETK, but will qualify for TK in 2025– 26) will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year	Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year	Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year	Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year	Turn four by September 1
Ratios	Not specified	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24	24

* Average class size across the school site.
** Subject to future legislative appropriation.
*** Pursuant to EC 37200 the end of the school year is June 30th.

Supporting a Preschool through Third Grade Continuum

The CDE recently launched a P–3 Alignment Initiative rooted in research that suggests the gaps in children's opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California's early learners. UPK implementation presents a critical opportunity to strengthen P-3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high-quality, early learning experiences. Additional information about the CDE's P-3 Alignment Initiative can be found at https://www.cde.ca.gov/ci/gs/p3/.

COEs should support LEAs to create UPK Plans that are aligned with the vision of a P-3 continuum. This includes supporting districts to engage leadership and staff from across different departments and divisions in the UPK planning effort. These could include district staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, human resources, business services, special education, multilingual education, expanded learning and afterschool, and facilities. COEs should support LEAs to engage the families and extended learning and care providers in these planning efforts as well.

Full-Day, Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before K; however, LEAs must articulate how they plan to ensure access to full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community's needs. COEs can play an important role in supporting LEAs to identify the needs of families and design a UPK implementation model that meets these needs.

Additionally, starting in the 2022–23 school year, LEAs receiving Expanded Learning Opportunities Program (ELO-P) funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can also partner with Head Start, CSPP, ASES, or other community-based child care programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). COEs can assist LEAs in developing partnerships with extended learning and care partners to provide these services. Some strategies include making connections across district and extended learning program staff, facilitating input and engagement sessions, convening partner meetings, providing lists of contacts, and more.

Creating Joint or Aligned Plans

COEs are encouraged to support joint planning efforts in instances where a joint plan is most effective or feasible. LEAs are permitted to partner in creating a joint UPK Plan and may submit the same plan for multiple LEAs. Small and rural LEAs serving similar communities, especially those with low TK or K average daily attendance (ADA), are strongly encouraged to consider creating a joint UPK Plan which includes non-district learning programs serving four-year-old children. LEAs are also encouraged to consider partnering with other nearby LEAs to submit a joint UPK Plan or with their COE to create a single, countywide plan. These joint plans should be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers. COEs play a critical role in supporting these joint planning efforts among LEAs. COEs are also encouraged to collaborate with other COEs, as needed and applicable, in order to support capacity and effectiveness of the planning and support provided.

UPK Planning Template
Self-Certification

In the data collection survey submitted to the CDE, COEs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022, for how the COE is providing support for countywide planning and capacity building efforts for UPK planning and implementation.

1. Please complete the following table:

COE Name	Contact Name and Title of the Individual Self-Certifying the Statement Above	Email	Phone
Siskiyou County Office of Education	Allan Carver, Assistant Superintendent	acarver@siskiyoucoe.net	5308428400

2. Did the COE develop a joint plan with another COE?

No

3. If the COE answered Yes to Question 2, what other COEs are part of this joint plan?

4. Did the COE support any LEAs to develop joint plans?

Yes [If yes, list LEAs; open response]

Big Springs Elementary School District
Bogus Elementary School District
Butteville Elementary School District
Butte Valley Unified School District
Delphic Elementary School District
Dunsmuir Elementary School District
Forks of Salmon Elementary School District
Gazelle Elementary School District
Grenada Elementary School District
Happy Camp Elementary School District
Hornbrook Elementary School District
Junction Elementary School District
Klamath River Elementary School District
Little Shasta Elementary School District
McCloud Elementary School District
Montague Elementary School District
Mount Shasta Elementary School District
Scott Valley Unified School District
Seiad Elementary School District
Weed Elementary School District
Willow Creek Elementary School District
Yreka Union Elementary School District
Golden Eagle Charter School
Northern United-Siskiyou Charter School

Projected Enrollment and Needs Assessment

Required Questions

The CDE will be collecting this information after the COE plan is presented to the governing board and after districts have presented their plans to their local governing boards.

1. What data sources has the COE used to support LEAs in the development of enrollment projections or needs assessments? [select all that apply]

- TK and K census day and cumulative enrollment counts from 2013 through 2019 as reported to the CDE (these may be acquired through the CDE TK Data web page at https://www.cde.ca.gov/ds/ad/filestkdata.asp)
- Count of births in each ZIP Code in California as reported by the California Health and Human Services Agency (CHHS); estimated counts of births in each LEA from 2013 through 2019; and estimated count of births in each LEA three, four, five, and six years prior to 2013 through 2026 (these may be found on the CHHS Live Birth Profiles by ZIP code web page at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
- Estimated population of three-, four-, five-, and six-year-old children for each county from 2013 through 2026 produced by the Department of Finance (DOF) (these may be found on the DOF Projections web page at https://www.dof.ca.gov/forecasting/demographics/projections/)
- "P-2B County Population by Age" (XLSX), the DOF County Population Projections by Age projection (these can be found on the DOF Projections web page at https://www.dof.ca.gov/forecasting/demographics/projections/)
- CHHS Live Birth Profiles by ZIP Code (these can be found at https://data.chhs.ca.gov/dataset/cdph_live-birth-by-zip-code)
- CDE TK and Kindergarten enrollment by school and LEA (these can be found on the CDE TK Data web page at https://www.cde.ca.gov/ds/ad/filestkdata.asp)
- Other local birth rate data
- Head Start Program Information Report
- California Department of Social Services (CDSS) Licensing data
- Quality Counts California (QCC) Common Data File
- Local First 5 needs assessments
- American Institute for Research Early Learning Needs Assessment Tool
- California Child Care Resource and Referral (R&R) Network data tools

2. Has the COE partnered with local Head Start providers, CSPP, local childcare and development planning councils (LPCs), R&R agencies, or other early learning and care partners to leverage existing data to inform LEA needs assessments? [Select all the apply]

- Head Start providers
- CSPP providers
- R&R agencies
- Other early learning and care partners [open response]

Siskiyou Child Care Council
College of the Siskiyous

3. Has the COE provided technical assistance to LEAs in any of the following areas related to projecting enrollment and assessing needs? [select all that apply]

- Data analysis capacity building to support staff to refine enrollment projections and project staffing needs based on community context
- Information on program eligibility requirements to project enrollment across programs
- Information on available resources and programs to support workforce pipeline development to staff UPK
- Projecting staffing needs

Focus Area A: Vision and Coherence

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What is the COE's vision for UPK from a countywide perspective?

The Siskiyou County Office of Education vision is for a coordinated, well supported, effort over the next several years to design and implement a system of early care best suited to the unique needs of our students, families, schools and communities.
The Siskiyou County Office of Education is committed to working with each of our 22 LEA's and 2 Charters that serve early education populations to create a stronger system designed to meet the needs of each child and family across an aligned preschool to third grade system.
This plan offers a starting point and template for the work that will ensure in the coming years. The Siskiyou COE will submit a plan on behalf of all the LEAs as well describing how it will support countywide planning and capacity building for UPK. This will include facilitation of ongoing public engagement to inform county, regional and local opportunities best suited to meeting the unique needs found across Siskiyou County communities.
Funding directed to districts in our county signals a significant investment to support planning and implementation costs associated with expanding prekindergarten options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other local and community-based partnerships. It is important for districts to include partners such as CSPP, Head Start, and other early learning and care providers in the co-creation of the local plan. Engaging all partners in the community will enhance resources for families and children and fully utilize and coordinate available resources, including facilities, staff, and funding.
The Projected Enrollment and Needs Assessment Recommended Planning Questions will be completed by each LEA, as a county-wide average would be inaccurate in identifying actual needs.
Each LEA will use local and recognized state data sources about projected TK enrollment, staffing, facilities, before school or after-school expanded learning opportunities, and parental needs and preferences related to early learning and care programs for three- and four-year-old children in their LEAs attendance area. They will do this by working with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and community care providers, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and First 5 Siskiyou Kindergarten Readiness among others.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. How many districts is the COE offering or planning to offer support to?

22

2. How many districts have accepted or participated in COE-administered UPK planning supports within the county to date?

22

3. How many charters is the COE supporting or planning to support within the county?

2

4. What proportion of districts and charters is the COE supporting or planning to support within the county?

100

5. How did the COE support LEAs to develop a local vision for UPK?

The Siskiyou County Office and Local Planning Council met through the spring of 2022 to develop the local vision from input shared at LPC meetings and Siskiyou Child Care Council meetings. Additional input was gathered by the Assistant Superintendent of Educational Services via county school administrator meetings, and by the Educational Services Department through established community networks such as Cradle to Careers for Siskiyou and the College of the Siskiyous Early Childhood Education faculty and staff. In such a small rural county the knowledgeable individuals intersect frequently across these groups and have established relationships in place.

6. Has the COE supported or does the COE plan to support districts to incorporate UPK into their Local Control and Accountability Plans (LCAPs)?

Yes

7. Did the COE implement or is the COE planning to implement internal organizational structures or modifications to ensure that COE child development and early education staff collaborate and coordinate effectively with staff in other departments within the COE (for example, Special Education, Curriculum and Instruction)

Yes [if yes, what changes were made or what changes are planned; open response]

The COE funded an additional day per week for the LPC Coordinator to work with the Educational Services Department. This team is not tasked with establishing a UPK Advisory Group to support implementation. Early Head Start, SELPA and ASES staff are also included, and have been providing data and insight to the plan.

8. Does the COE plan to support LEAs in the county to either apply to operate a CSPP contract or apply to expand existing CSPP contracts? [select one]

Yes - the COE will support LEAs that plan to apply to administer a new CSPP contract in future years (if funding is appropriated by the legislature)

9. In which of the following Focus Area A: Vision and Coherence areas has the COE provided technical assistance to LEAs? [select all that apply]

Adjusting classroom practices to support the district's UPK model (for example, mixed-age classrooms)

Creating inclusive classrooms, including implementing Universal Design for Learning

Models for administrative structures that support effective UPK programs and facilitate connections with the ELO-P and non-LEA-administered early learning and care programs

Support for developing and applying to administer a CSPP contract

Developing templates or frameworks for drafting a P-3 vision that incorporates partners' and parents' voices

Technical assistance on how to integrate UPK and P-3 in the district LCAP

Guidance on best practices for smooth transitions through the P-3 continuum

Considerations for TK early admittance

Implementing internal organization changes to ensure LEA child development and early education staff collaborate and coordinate effectively with staff in other departments within the LEA (for example, Special Education, Curriculum and Instruction)

Focus Area B: Community Engagement and Partnerships

Required Questions

1. Is the COE collaborating with other COEs (for example, sharing resources, developing joint plans, administering joint technical assistance sessions) to provide UPK planning and implementation support to LEAs?

No

2. Which partners has the COE worked with or convened to support UPK implementation in their county?

Special Education Local Plan Areas (SELPAs)

R&R Agencies

First 5 County Commission

CSPP Providers

Head Start Providers

Community-based organizations (CBOs) providing early learning and care

Parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])

Other [open response]

To date the above have been involved and represented their boards and partners. In Year 1 of this plan the UPK Advisory will further this communication to include the following in developing novel or necessary approaches to the shifts in early education, family options, workforce development and community collaboration.
Special Education Local Plan Areas (SELPAs)
Community-based organizations (CBOs) providing early learning and care;
Parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Tribal Leadership and Head Start;
District curriculum groups;
District business officials' groups.

3. What forums has the COE joined, administered, or convened to elevate and support UPK implementation within the county?

R&R Agency meetings or forums

First 5 County Commission meetings

Local QCC meetings

County Child Welfare Agency meetings or forums

Other local forums [open response]

ASES Advisory, Cradle to Careers for Siskiyou, College ECE Faculty and staff

4. How has the COE worked with community-based extended learning and care providers to share information about UPK planning and implementation?

Provided information to the R&Rs and LPCs to share with providers

Provided information about changes in law and eligibility for early learning and care programs

Other [open response]

To date the above have been involved and represented their boards and partners. In Year 1 of this plan the UPK Advisory will further this communication to include the following actions in developing novel or necessary approaches to the shifts in early education, family options, workforce development and community collaboration.
Provided information about changes in law and eligibility for early learning and care programs;
Provided information on how community-based providers could alter their service models to provide early learning and care opportunities for younger children or to provide; extended learning and care after school;
Helped community-based providers identify which district they are located in;
Helped connect community providers to staff at their local school or district.

5. In which of the following Focus Area B: Community Engagement and Partnerships areas has the COE has provided technical assistance to LEAs? [select all that apply]

Support for community engagement activities including best practices for coordination with LPCs, Local QCC Consortia, First 5 county commissions, Head Start Policy Councils, and other early learning and care leadership tables

Guidance on best practices for enrolling more children with disabilities in UPK classrooms and providing services in inclusive settings

Strategies for meeting the ELO-P requirements through different models of extended learning and care, including models of blending and layering funding to support the nine-hour day and ensuring developmentally-informed environments for young children

Provided information and technical assistance on the intersection of TK and ELO-P

Shared information about allowable blending, braiding and layering of programs, including examples

Provided information about various funding streams that are available to districts to support inclusion programs (for example, early intervention special education dollars)

Focus Area C: Workforce Recruitment and Professional Learning

Required Questions

1. How is the COE supporting districts in creating a pipeline of ethnically, culturally, and racially diverse, multilingual TK and early education teachers?

Creating pipeline programs to elevate the qualifications of existing early education staff, including targeted recruitment of racially and culturally diverse individuals

Encouraging workforce programs to offer culturally competent mentoring and coaching

Encouraging preparation programs to offer coursework during non-traditional hours, for example, after 6 p.m.

Offering or collaborating to offer paid internship and apprenticeship programs

Working with local public IHEs to establish or implement culturally and linguistically responsive preparation programs

2. Which of the following strategies does the COE intend to use to support a pipeline of diverse and effective prospective TK teachers to earn a Multiple Subject Teaching Credential? [select all that apply]

Partner with one or more local accredited IHEs or other COEs to help support teachers holding less than a full credential to complete requirements to earn a Preliminary Multiple Subject Teaching Credential

Request to join an existing intern preparation program to recruit and prepare teachers

Request to join an existing apprenticeship cohort program to recruit and prepare teachers

Establish a relationship with other LEAs to establish pathways for high school students interested in a career in CSPP or in P-3 teaching through Career Technical Education programs, dual enrollment programs, clubs, registered apprenticeships, or other such early recruitment opportunities

Partner with the California Center on Careers to contact registrants who might be interested in becoming teachers in the county

Apply for workforce development funding and competitive grant opportunities from the CDE

Provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential

Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs; open response]

Partner with an IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential

Create a countywide matrix of workforce programs to share with LEAs and prospective educators

Other [describe, open response]

To leverage these partners and shared efforts we propose to provide those interested in pursuing TK teaching careers information regarding grants, supportive and professional opportunities specific to TK teachers and support them with time, incentives and administrative support to participate in those opportunities.

The Consortium will it was upon existing collaboration with districts, College of the Siskiyous, and Siskiyou County Workforce Development initiatives to:

- Facilitate placement of college-funded student interns in educational settings to promote education career pathways
- Promote use of REACH University by local LEA administrators to move classified staff into teaching pathways
- Create a mentor/teacher training program, a model/laboratory school with distance learning capability that will allow teachers from all districts in our geographically large county to access the lab school virtually for professional learning, coaching and examples of environmental requirements in practice.
- Promote development of a Cohort program that will allow TK Teachers to acquire the required 24 units of ECE courses needed.
- Encourage independent application to other educational funding sources such as the FAFSA, local foundation scholarships to supplement ongoing pursuit of Early Educational qualifications

3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under EC Section 48000(g)(4)? [select all that apply]

Partner with a local IHE offering eligible early childhood education or childhood development coursework

Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units

Provide information on scholarship and grant opportunities

Apply for workforce development funding and grant opportunities

Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree

Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit

Offer advice to existing teachers on ECE requirements and how to meet the requirements

Offer IHE coursework at a local LEA site during times that work for teachers

Develop or work with an established mentorship program to support new TK teachers

Lead a coalition application for statewide grants (for example, partner with districts to apply for statewide grants)

Create a countywide matrix of workforce programs to share with LEAs and prospective educators

Other [describe, open response]

Communication of these supports across the county will intentionally address, and invite, the unique cultural perspectives represented by our Child Care Council, Local Planning Council and Cradle to Careers for Siskiyou. These points of intersection include family resource centers, our local tribal leaders, health and welfare support systems, county government, and workforce development projects such as the Qualtiy Counts CA (QCC) Workforce Pathways grant, SiskiyouWorks and Strong Workforce grant, as well as Pre/TK-12 and higher education institutions.

Siskiyou COE will host, coordinate and/or sponsor professional learning workshops and training as well as QRIS-related training and meetings. Continue coordination with College of the Siskiyous to provide professional growth advising, academic advising, consulting, mentoring, technical assistance, referral services, and permit application/renewal/upgrade assistance in order to help recruit and retain qualified staff in state-subsidized,

center-based programs. We will continue to maintain a countywide email list that links staff to local, regional and statewide quality trainings and support services sponsored by partner agencies/networks (e.g. CPIN, WestEd., PITC, CIBC, CDTC, CSEFEL, CECO online, CompSAT, CECMP Mentor Teacher/Director Program, College of the Siskiyous, Siskiyou County Office of Education, Resource & Referral agencies, Head Start, Early Head Start, First 5 Siskiyou, Quality Counts Siskiyou, Region 2 First 5 T&TA Hub). This email list also links providers to recent research, practical classroom resources, news about current trends, grant opportunities and information on best practices.

Siskiyou COE will work together to strengthen partnerships with Quality Counts Siskiyou. First and foremost beginning with the end in mind, adopting a clear vision and setting clear expectations for:
Communicating regularly to set strong connection and build trusting relationships;
Creating an MOU for specific activities and commitments to the partnership and team vision;
Create space for partners to commit at the capacity they have with room to grow;
Adopt honesty, trust, good faith and transparency as key guiding principles;
Continue to implement creative ways to bring in "missing partners" as the systems develop;
Align goals with LEA Plans and needs in mind and check in as we develop to assure that team members agree and support the collective goals.

4. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP or LEA-operated preschool teachers, including multilingual educators, to obtain a Child Development Teacher Permit? [select all that apply]

- Partner with an IHE (including both community colleges and four-year IHEs) offering eligible early childhood education or childhood development coursework
- Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
- Provide information on scholarship and grant opportunities
- Apply for workforce development funding and grant opportunities
- Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or an associate or baccalaureate degree
- Offer advising and transcript analysis to prospective CSPP teachers on requirements and support individual planning for how to meet the Child Development Teacher Permit requirements
- Offer unit-bearing coursework at a local district site during times that work for teachers

5. In which of the following Focus Area C: Workforce Recruitment and Professional Learning areas has the COE provided technical assistance to LEAs? [select all that apply]

- Additional guidance on UPK workforce requirements (TK, CSPP, and other early learning and care providers)
- Creating joint professional learning opportunities for preschool and elementary school teachers within LEAs or across LEA- and CBO-administered programs in the county
- Sharing strategies to support the teacher pipeline (for example, strategies for recruiting multilingual educators, the impact of cohort models, ways to implement apprenticeships or residency programs, etc.)
- Creating professional learning opportunities to provide school site leaders with more early childhood knowledge
- Building partnerships with IHEs or COEs to support professional learning opportunities and degree attainment

Support for communications to recruit prospective educators and share grant and scholarship opportunities to support degree attainment

Focus Area D: Curriculum, Instruction, and Assessment

Required Questions

1. If any LEAs in the county administer CSPP, does the COE plan to support them with providing any of the following language model(s) for CSPP students? [select all that apply]

   English-only instruction with home-language support

2. In which of the following Focus Area D: Curriculum, Instruction, and Assessment areas has the COE provided technical assistance to LEAs? [select all that apply]

   Guidance on the selection, development, or integration of developmentally-informed curricula and aligning curricula across the early grades

   Guidance on how to adopt the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks into a specific UPK setting (for example, mixed-age classrooms)

   Guidance on instructional practices to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized job embedded services in the classroom with peer models, and implementing social-emotional strategies such as the Pyramid Model) and partnerships with early learning and care providers to support services for children with disabilities

   Specific instructional strategies to support specific skills including, but not limited to, children's social-emotional development and home language development

   Other [open response]

   Year 1 of the plan implementation will focus on these topics. With multiple districts and low enrollment the capacity and considerations for staffing will inform the learning, coaching and implementation in these areas.
   The COE will support districts in incorporating the elements they need into their UPK Plans.
   Guidance on how to adopt the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks into a specific UPK setting (for example, mixed-age classrooms);
   Guidance on the selection, development, or integration of developmentally-informed curricula and aligning curricula across the early grades;
   Guidance and best practices on how to monitor and support curriculum fidelity in UPK settings;
   Guidance on how to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students;
   Guidance on instructional practices to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized job embedded services in the classroom with peer models, and implementing social-emotional strategies such as the Pyramid Model) and partnerships with early learning and care providers to support services for children with disabilities;
   Specific instructional strategies to support specific skills including, but not limited to, children's social-emotional development and home language development;
   Guidance on appropriate assessment selection and utilization.

Focus Area E: LEA Facilities, Services, and Operations

Required Questions

1. In which of the following Focus Area E: LEA Facilities, Services, and Operations areas has the COE provided or plans to provide technical assistance to LEAs? [select all that apply]

- Guidance on how to modify an elementary school classroom to serve young children, including but not limited to proximity of bathrooms within or near classrooms and location of parking near drop-off locations
- Strategies to address transportation issues related to UPK access and enrollment
- Guidance to support strategies that ensure TK students have access to meals and LEAs implement age-appropriate meal time practices, including adequate time to eat
- Making modifications to district data systems to support access to UPK assessment data and other relevant information across community and elementary school settings
- Best practices for preventing displacement of early learning education programs operated by non-LEA administrators on LEA campuses and transitioning programs to serve younger children (or to offer extended learning opportunities, including in intersession and summer)
- Utilizing outdoor learning environments
- Other [open response]

- Providing guidance on use of the ECERS.

Technical Assistance Questions

The CDE is collecting information on the type(s) and topics of technical assistance that COEs may need to support LEAs to implement effective UPK programming.

The following questions are optional. However, unlike the recommended questions included in Focus Areas A through E, the CDE will be collecting any information that LEAs wish to provide in response to these questions via the survey that the CDE administers to collect the required data questions above.

1. How is the COE developing capacity to support UPK? [select all that apply]

- Hiring a dedicated staff person to focus on UPK or P-3
- Providing technical assistance or coaching on key issues such as braided and blended funding models, curriculum and instruction best practices
- Facilitating standing capacity building, peer learning, or collaboration meetings
- Integrating the LPC with UPK planning and implementation efforts
- Serving as a liaison between LEAs and early education community partners
- Holding forums for parents
- Partnering with other COEs to increase or share expertise
- Partnering with the local First 5 county commission
- Joining UPK or P-3 webinars offered by the CDE
- Joining trainings or webinars offered by other organizations

2. What is the COE learning about UPK planning and implementation locally?

Locally the needs and assets vary greatly across so many small rural districts. Siskiyou County has a dedicated and knowledgeable Early Childhood Education community and is already comfortable working closely with its LPC.
Many aspects of this plan help identify areas that need our attention first. The UPK Implementation Advisory Meetings are designed to facilitate that process in Year 1 and going forward. We see our setting as having unique needs that can be met with novel and creative approaches that we develop jointly with the entire early childhood education and care community.

3. What are common LEA challenges that the COE is encountering and supporting?

Staffing and capacity challenges at all levels are significant, and finding time for the new learning will require patience and communication across the UPK- Grade 3 spectrum.

The Siskiyou County Office of Education is uniquely situated to lead a consortium of LEAs because of the communication and relationships already in existence with our elementary districts, high school CTE/Strong Workforce, and with teacher career pathway projects already underway across our county. This overall need is punctuated by identified areas of high risk for young children county-wide.

Our close-knit communities and community-based child care are valued, but the absence of services to address needs such as those identified above, and others, can be better met by a high-quality UPK workforce that has the cultural and community capacity to deliver necessary resources and support that meet the needs of families in Siskiyou County. The coordination of educational models, workforce development and IHE opportunities is a challenge, but one this plan is designed to address.

Universal Prekindergarten Planning and Implementation Grant Program – Planning Template

A Resource for Local Educational Agencies
Released – December 17, 2021

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Universal Prekindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before kindergarten have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize universal prekindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including universal transitional kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child.

The California Universal Prekindergarten Planning and Implementation Grant Program – Overview

California seeks to set children on a trajectory of lifelong success by investing in early and equitable learning experiences, including infant and toddler supports, such as family leave and access to infant and toddler care, universal preschool for all four-year-old children, and enhanced educational experiences across an aligned preschool to third grade system.

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to prekindergarten programs at local educational agencies (LEAs). This grant program provides $200 million for the California Department of Education (CDE) to allocate directly to LEAs based on a statutory formula to support planning and implementation costs associated with expanding prekindergarten options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other local and community-based partnerships. It is important for LEAs to include partners such as CSPP, Head Start, and other early learning and care providers in the co-creation of the local plan. Engaging all partners in the community will enhance resources for families and children and fully utilize and coordinate available resources, including facilities, staff, and funding.

Under the provisions of California Education Code (EC) Section 8281.5, grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with kindergarten enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

Grant funds may be used for costs associated with creating or expanding CSPP or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: (1) planning costs, (2) hiring and recruitment costs, (3) staff training and professional development, (4) classroom materials, and (5) supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating,

how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After-School Education and Safety Program, the California state preschool program, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. The CDE must encumber funds by June 30, 2024. LEAs will have until June 30, 2025, to use the funds.

In addition, the 2021–22 State Budget also established the Expanded Learning Opportunities Program (ELO-P). The intent of the program is that all LEAs offer all unduplicated students in classroom-based instructional programs access to comprehensive afterschool and intersessional expanded learning opportunities. The ELO-P requires LEAs to offer in-person before or after-school expanded learning opportunities that, when added to the core instructional day, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day (EC Section 46120).

In 2021–22, all LEAs must offer all TK through sixth grade (TK–6) classroom-based, unduplicated pupils an ELO-P and provide access to 50 percent of TK–6 enrolled, classroom-based, unduplicated pupils. Commencing in 2022–23, as a condition of apportionment, LEAs with an Unduplicated Pupil Percentage (UPP) at or above 80 percent must offer an ELO-P to all TK–6 classroom-based pupils and provide access to all TK–6 classroom-based pupils upon parent or guardian request. LEAs with an UPP below 80 percent must offer an expanded learning opportunity to all TK–6 classroom-based, unduplicated pupils and provide access to 50 percent of TK–6 enrolled classroom-based, unduplicated pupils. LEAs receiving ELO-P funding must meet all TK–6 requirements, which include, but are not limited to, offering a minimum of a nine-hour day for students TK–6 during the school year, providing pupil access, and offering 30 non-school days of programming, such as during summer and intersession periods.

Summer and intersession programming are also offered through many other early learning programs such as CSPP, Head Start, and early learning and care providers. Sharing costs, staff, and resources can support implementation of TK that provides for full-day supports while also meeting parental needs and supporting parental choice of program and setting type. LEAs should consider how these services will be offered as part of their UPK Plan. For key definitions related to UPK in California, see Appendix I.

Planning Template Purpose

The UPK Planning Template has been created to: (1) offer planning questions for LEA consideration in developing comprehensive plans for UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of EC Section 8281.5.

This template includes recommended and required planning questions. Collectively, the recommended and required questions form a set of core planning questions the CDE believes are critical to supporting the development of a comprehensive, responsive, and community-centered UPK Plan.

- Recommended Questions: LEAs are highly encouraged to incorporate answers to these questions in their UPK Plans. Responses to these questions are not required for submission to the CDE but do support more holistic planning that meets the intent of these funds.
- Required questions: LEAs will be required to answer the required data questions outlined in this template in a survey that will be issued by the CDE following the June 30, 2022, deadline for LEAs to present their plans to their governing boards.

The CDE will be collecting information on the answers to the required questions after July 30, 2022, in a survey. This will allow the CDE to learn about how LEAs are planning to implement UPK, and to identify what additional support may be needed to help LEAs as they move along the implementation process.

The questions required for submission to the CDE should be answered based on what the LEA plans to implement in the 2022–23 school year. However, the CDE encourages that LEAs, when developing their UPK Plan for consideration by their local governing board, look beyond the first year of implementation and lay the foundation for the full implementation period. The CDE also encourages LEAs to look to their Local Control and Accountability Plans (LCAPs) to identify where their LCAPs already include relevant opportunities for alignment, and to consider the results of the UPK planning and implementation efforts as it pertains to future updates to their LCAPs.

The UPK Planning Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning
    a. Vision and Coherence
    b. Community Engagement and Partnerships
    c. Workforce Recruitment and Professional Learning
    d. Curriculum, Instruction, and Assessment
    e. LEA Facilities, Services, and Operations
4. Technical Assistance Questions

The CDE encourages COEs to use this template as a guide for developing their own plans for how they will support the districts in their county to assess options, make decisions, and construct a plan that includes the required questions and considers the recommended questions found in this template.

Accompanying Guidance

To help introduce LEA leaders to early education concepts, agencies, and structures, the CDE will release an accompanying Guidance Document in early 2022, that will include information on the following:

1. Local LEA indirect service agencies and partners (for example, child care local planning council [LPC], Resource and Referral program [R&R], Alternative Payment Program [APP]);
2. Allowable ways to layer funding sources and programs to achieve full-day programming for four-year-old children;
3. Requirements for TK and early education facilities;
4. UPK workforce requirements for CSPP and TK educators, including the Early Learning Career Lattice, Commission on Teacher Credentialing (CTC) Child Development Teacher Permit information, information on the Multiple Subject Teaching Credential requirements, and TK educator professional learning;
5. Other available resources for UPK Implementation:
    a. Workforce development grants and funds that can be accessed to help candidates obtain early education and TK qualifications (for example, federal stimulus funds, Educator Effectiveness Block Grant, and others);
    b. Funding sources that can be utilized for facilities;
    c. Funding sources that can be utilized for extended learning and care;
6. Research on the importance of participating in quality early education and research demonstrating the long-term impact on attendance, behavior, graduation rates, and academic and career success; and
7. Other resources aligned with the questions presented in the UPK Planning Template.

Additionally, the CDE will work with partners to ensure the release of additional information and technical assistance in the form of guidance, resources, tools, and regularly-scheduled webinars. Topics will include workforce, support for multilingual learners, and inclusive early education practices, among others.

Directions, Timeline, and Suggested Planning Process

LEAs are encouraged to use this template to fulfill the EC Section 8281.5 requirement to create a UPK Plan that articulates how the LEA will facilitate access to full-day learning for all children the year before kindergarten, including their partnerships with CSPP, Head Start, other preschool partners, and extended learning and care partners. The CDE will

disseminate a survey to collect responses to the required questions in this template following the June 30, 2022, deadline for presenting plans to the local governing board.

The CDE recommends the following process and timeline after the release of this UPK Planning Template in December 2021:

1. LEAs convene a planning team, including staff from the early learning department and Head Start (if these exist), curriculum and instruction, student programs, workforce and human resources (HR), business services, special education, multilingual education, expanded and after-school learning, and facilities.
2. The CDE, along with partners, will release guidance, resources, and additional information to support LEAs in the development of their UPK plan. LEAs should review this guidance as part of their planning process, and COEs should use the guidance to inform the support they offer to LEAs.
3. COEs develop plans for how they will support LEAs in their county to assess options, make decisions, and construct plans that address the required questions and consider the recommended questions found in this template. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE is able to offer to support the UPK planning process.
4. LEAs conduct outreach and engagement activities with local R&Rs, LPCs, and existing extended learning and care providers including early learning and child care providers operating within the LEA's enrollment attendance boundary.
5. LEAs convene a public engagement process to gather input and perspectives to inform the plan. This engagement process should include parents, early learning communities (including CSPP, Head Start, and the Head Start Policy Council), and expanded learning communities (including the After-School Education and Safety [ASES] Program). To ensure meaningful engagement, the CDE recommends LEAs complete this by March 1, 2022.
6. If the LEA wants technical assistance from their COE, the CDE recommends LEAs submit a draft of the UPK Plan to their COE for review by April 15, 2022.
7. Planning teams meet with the COE to discuss the LEA's draft, including local constituency input, by June 1, 2022.
8. Planning teams present a draft plan to the school board by June 30, 2022.
9. The plan shall demonstrate how families will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the ASES Program, CSPP, Head Start programs, and other community-based early learning and care programs.

Following the presentation of the plan to the LEA's school board, the LEA shall respond to the CDE's subsequent requests for information no later than July 31, 2022.

Key Considerations

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (EC 48000[c][1]). LEAs are encouraged to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a fast timeline will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and December 2; at district discretion,	Turn five between September 2 and February 2; at district discretion,	Turn five between September 2 and April 2; at district discretion, turn	Turn five between September 2 and June 2; at district discretion, turn	Turn four by September 1

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
	turn five between December 3 and the end of the school year	turn five between February 3 and the end of the school year	five between April 3 and the end of the school year	five between June 3 and the end of the school year	
Ratios	Not specified	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24	24

* average class size across the school site
** Subject to future legislative appropriation

Supporting a Preschool through Third Grade Continuum

The CDE recently launched a Preschool through Third Grade (P–3) Alignment Initiative rooted in research that suggests the gaps in children's opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California's early learners. UPK implementation presents a critical opportunity to strengthen P–3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high-quality, early learning experiences.

To ensure the LEA's plan is aligned with the vision of a P–3 continuum, the development team for the LEA UPK Plan (for which this document is a template) should include staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, HR, business services, special education, multilingual education, expanded learning and afterschool, and facilities. Furthermore, to create a strong UPK system that meets families' needs, the voices and choices of parents should be centered. Furthermore, LEAs should conduct outreach to the early learning and care providers that operate within the zip codes that the LEA serves to include them in informing the development of the LEA's UPK Plan.

As a best practice, the CDE recommends LEAs convene a public engagement process to gather input and perspectives to inform the plan by March 1, 2022. This engagement process should include parents, early education communities (including CSPP and Head Start), expanded learning communities (including the ASES Program), and early learning and care (including center- and home-based child care) in order to gather information from impacted communities to inform the development of this plan.

Full-Day, Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before kindergarten; however LEAs must articulate how they plan to offer full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure that every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community's needs.

Additionally, starting in the 2022–23 school year, LEAs receiving ELO-P funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can instead partner with Head Start, CSPP, ASES, or other community-based child care programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). This would allow the LEA to use ELO-P funds to provide additional service hours or services for additional children.

Creating Joint or Aligned Plans

LEAs are permitted to partner in creating a joint UPK Plan and may submit the same plan for multiple LEAs. Small and rural LEAs serving similar communities, especially those with low TK or kindergarten average daily attendance (ADA), are strongly encouraged to consider creating a joint UPK Plan which includes non-district learning programs serving four-year-old children. LEAs are also encouraged to consider partnering with other nearby LEAs to submit a joint UPK Plan or with their COE to create a single, countywide plan. These joint plans should be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers.

UPK Planning Template
Self-Certification

In the data collection survey submitted to the CDE, LEAs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022, for how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

1. Please complete the following table:

LEA Name	Contact Name and Title of the Individual Self-Certifying the Statement Above	Email	Phone
Siskiyou County Office of Education	Allan Carver, Assistant Superintendent	acarver@siskiyoucoe.net	

2. Did the LEA develop a joint plan with multiple LEAs (for example, multiple small and rural LEAs serving similar communities or countywide plans developed with support of the COE for all LEAs in the county)? [select one]

Yes

3. If the LEA answered Yes to Question 2, what other LEAs are part of this joint plan?

Big Springs Elementary School District
Bogus Elementary School District
Butteville Elementary School District
Butte Valley Unified School District
Delphic Elementary School District
Dunsmuir Elementary School District
Forks of Salmon Elementary School District
Gazelle Elementary School District
Grenada Elementary School District
Happy Camp Elementary School District
Hornbrook Elementary School District
Junction Elementary School District
Klamath River Elementary School District
Little Shasta Elementary School District
McCloud Elementary School District
Montague Elementary School District
Mount Shasta Elementary School District
Scott Valley Unified School District
Seiad Elementary School District
Weed Elementary School District
Willow Creek Elementary School District
Yreka Union Elementary School District
Golden Eagle Charter School
Northern United Siskiyou Charter School

Projected Enrollment and Needs Assessment
Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What do existing data sources indicate about parental needs and preferences related to early learning and care programs for three- and four-year-old children in the LEAs attendance area? (LEAs are encouraged to work with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and APPs, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and so on)
2. Using the projected TK enrollment for the LEA provided by the CDE, make modifications to the LEA's TK student estimates and make cumulative facilities and staffing estimates needed each year from school year 2022–23 to 2025–26. Complete the following tables.

Table: Projected Student Enrollment

Type of Student	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive)4	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students						
CSPP (if applicable)						

Table: Facilities Estimates (Cumulative)

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Classrooms						
CSPP Classrooms						
Head Start or Other Early Learning and Care Classrooms						

Table: Staffing Estimates (Cumulative)

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Teacher's Assistants						
CSPP (if applicable)						

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
Other CSPP Classroom Staff (if applicable)						
Early Education District-level staffing (if applicable)						

3. As part of the ELO-P requirements, EC Section 8281.5 requires LEAs to offer or partner in offering in-person before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

Consider your estimated number of TK students. Estimate the number of TK students that will utilize extended learning and care services in addition to the TK instructional minutes. Then, working with local early learning and care and expanded learning partners, estimate the number of slots available for TK students in the following programs:

Table: Projected Number of TK Students Utilizing Extended Learning and Care

2019–20	Current	2022–23	2023–24	2024–25	2025–26

Table: Projected Number of Slots Available for TK Students

Slot Type	2019–20	Current	2022–23	2023–24	2024–25	2025–26
Head Start						
ASES Program/ELO-P						

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.
There are no required questions in this section.

Focus Area A: Vision and Coherence

In order to provide equity of access for all students and their families, it is vital for the LEA, in partnership with early learning and care programs, to develop a coherent educational system that begins with UPK, includes access to TK and other options for all four-year-old children, and provides nine hours of programming per day through a combination of instructional time and extended learning and care opportunities for those families who choose this option.

In planning for UPK, consider how the LEA's administrative structure will support school leadership in building connections between them and expanded learning programs as well as early learning and care programs (CSPP, Head Start, other subsidized or privately administered preschool and child care programs) to provide UPK programing and before school and after-school, intersession, and summer learning and care.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What is the LEA's vision for UPK?

Our vision is for a coordinated, well supported, effort over the next several years to design and implement a system of early care best suited to the unique needs of our students, families, schools and communities.

The Siskiyou County Office of Education is a committed to working together with each of our 22 LEA's and 2 Charters to create a stronger system designed to meet the needs of each child and family across an aligned preschool to third grade system.

This county-wide plan is provided for each district to present to their board for consideration in June 2022. It offers a starting point and template for the work that will ensure in the coming years. The Siskiyou COE will submit its own plan as well describing how it will support countywide planning and capacity building around UPK. This will include facilitation of ongoing public engagement to inform county, regional and local opportunities best suited to meeting the unique needs found across Siskiyou County communities.

Funding directed to districts in our county signals a significant investment to support planning and implementation costs associated with expanding prekindergarten options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other local and community-based partnerships. It is important for districts to include partners such as CSPP, Head Start, and other early learning and care providers in the co-creation of the local plan. Engaging all partners in the community will enhance resources for families and children and fully utilize and coordinate available resources, including facilities, staff, and funding.

The Projected Enrollment and Needs Assessment Recommended Planning Questions will be completed by each LEA, as a county-wide average would be inaccurate in identifying actual needs.

Each LEA will use local and recognized state data sources about projected TK enrollment, staffing, facilities, before school or after-school expanded learning opportunities, and parental needs and preferences related to early learning and care programs for three- and four-year-old children in their LEAs attendance area. They will do this by working with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and community care providers, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and First 5 Siskiyou Kindergarten Readiness among others.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning? [select all that apply]

TK offered at all sites

TK offered at some sites

TK stand-alone classes

TK and kindergarten combination classes

CSPP and TK combination classes (CSPP funding and ADA funding)

Locally-funded preschool and TK combination classes

CSPP stand-alone classes

Head Start stand-alone classes

Other [describe, open response]

Each LEA will determine models and partners that may include TK and small and large family child care collaborations among all the others above.

2. Does the LEA plan to implement full-day TK, part-day TK, or both? [select one]

Both

3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why.

This plan is developed on behalf of Siskiyou County LEA's to provide the foundation for each district to use the next several years in developing their local delivery of service models. To do this as effectively as possible Year 1 will make use of the coordinated work by a county Universal Preschool Leadership Team to support districts and community partners in their local efforts.

4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract? [select one]

No - the LEA has no plans to begin or expand a CSPP contract in future years

5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract? [select all that apply]

Three-year-old children

Four-year-old children who will not be enrolled in TK in the current school year

Four-year-old children who will be enrolled in early admittance TK on their fifth birthday but who are not yet enrolled because their birthday does not fall in the range for which LEAs are fully funded to support TK. (Note: children whose birthdays fall outside of this range can be served in TK at LEA option from the beginning of the school year, but LEAs only generate ADA after the child's fifth birthday.)

Four-year-old children who are enrolled in TK, including early admittance TK (CSPP would provide extended learning and care in addition to the TK instructional day)

6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline above)?

a. 2022–23 (Birthdays February 3 or after) [select one]

Maybe

b. 2023–24 (Birthdays April 3 or after) [select one]

Maybe

c. 2024–25 (Birthdays June 3 or after) [select one]

Maybe

Focus Area B: Community Engagement and Partnerships

To successfully implement UPK and create a P–3 continuum, LEAs will need to cultivate relationships and collaborate with both internal and external partners.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. How does the LEA's UPK Plan prioritize parental needs and choices?

   - Use year one to develop a clear needs assessment and asset map of what parents can benefit from countywide, in county regions, and in local communities.
   - Look closely at the economic impact Child Care needs in our County and child care providers within communities
   - Make sure that providers who serve families in their own neighborhoods are included in the planning and coordination efforts
   - Support development of language to include parents in their local processes as part of their LCAP
   - Work with SCOE ASES Expanded Learning
   - Provide support and opportunities for parent engagement and participation in the classroom environment.

2. How does the LEA plan to meaningfully engage extended learning and care partners in the development of the LEA's UPK Plan?

   - The countywide leadership team is already developing messaging and calendars to bring Care Partners together in year one
   - Expanded Learning director Kelly Smith is an integral part of this team
   - Include Siskiyou Child Care Council (Local R&R) ED on the Leadership Team

3. What actions does the LEA plan to take to partner with local R&Rs; LPCs; and existing early education, child care, and expanded learning providers within the LEA's attendance boundary to support parents to access services across LEA-administered and non-LEA-administered programs for extended learning and care and other supports?

   - All of these entities, and more, are incorporated into our Early Elementary Teacher Development CDE grant and in the messaging being developed for this UPK plan.
   - Engage the Local R&R to identify open child care slots in the district boundaries
   - Coordinate R&R CA Child Care Initiative Project (CCIP) Trainings to support the training needs of providers collaborating with TK.

4. How does the LEA plan to create or grow partnerships with early learning and care providers serving children with disabilities (including how the LEA plans to collaborate with their SELPA to enroll more children with disabilities in inclusive UPK opportunities)?

   - Coordinate with the COE SELPA department for training and inclusion support and success.
   - Provide classroom support though the Siskiyou County Office of Education.
   - The County Office of Education and Local Planning Council are working to develop the messages and relationships necessary in year one to ensure that Behavioral Health and special education are available and involved with our countywide plan.

5. Develop sample program schedules that describe how the requirements of the ELO-P will be met for UPK, including the use of ELO-P funds or other fund sources; how they will be combined with the instructional day to offer a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports); and how they will offer a minimum nine-hour summer or intersession day.

- Utilize local and CDE resources and information to support learning and implementation.

Required Questions

CDE will be requiring this information be completed and submitted to the CDE after the plan is presented to the governing board.

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan. [Select all that apply]

Parent Teacher Association Meetings

Family or parent surveys

English Learner Advisory Committee (ELAC)

District English Learner Advisory Committee (DELAC)

Special Education Local Plan Area (SELPA)

School Site Council

LCAP educational partners input sessions

Tribal Community input session

Co-hosting events with community-based organizations (CBOs)

Hosting meet and greets with the early learning and care community

LPC Meetings

Local Quality Counts California (QCC) consortia meetings

First 5 County Commission meetings

Head Start Policy Council meetings

Collaboration with parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])

Other [describe, open response]

Cradle to Careers for Siskiyou (C2C4S)
College of the Siskiyous
Siskiyou Child Care Council

2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care. [select all that apply]

- Expanded learning programs on an LEA site (ASES, 21st Century Community Learning Centers [21st CCLC], ELO-P)
- Expanded learning programs at a CBO site (ASES, 21st CCLC, ELO-P)
- CSPP (on an LEA site)
- LEA- or locally-funded preschool
- Head Start
- Other [describe, open response]
- Other CBO preschool
- State subsidized child care (not including CSPP)
- Other [describe, open response]

- Large and small family child care homes

Focus Area C: Workforce Recruitment and Professional Learning

Based on the projected enrollment and needs described in Focus Area A, LEAs should create a plan to recruit, train, and support the new TK, preschool, early learning and care, and expanded learning staff needed to support full-day early education options for all children the year before kindergarten.

(Note: All LEAs will need to plan for workforce development considerations as part of this planning work. There is a separate $100 million allocation for the Prekindergarten Planning and Implementation Grant – Competitive, also known as the Early Education Teacher Development Grant, that will be competitively awarded and is not part of this planning template.)

EC Section 48000(g)(4) specifies that credentialed teachers who are first assigned to a TK classroom after July 1, 2015, have, by August 1, 2023, one of the following:

a. At least 24 units in early childhood education, or childhood development, or both.
b. As determined by the LEA employing the teacher, professional experience in a classroom setting with preschool age children that is comparable to the 24 units of education described in subparagraph (a).
c. A Child Development Teacher Permit issued by the CTC.

EC Section 8295 specifies that teachers in CSPP shall either possess a permit issued by the CTC authorizing service in the care, development, and instruction of children in a child care and development program; or meet the following criteria:

a. Possess a current credential issued by the CTC authorizing teaching service in elementary school or a single subject credential in home economics; and
b. Possess twelve units in early childhood education or child development, or both, or two years' experience in early childhood education or a child care and development program.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. How does the LEA plan to recruit the educators needed to implement its UPK Plan (including CSPP teachers, assistant teachers, TK teachers, and TK teachers' instructional aides and assistants)?

   - Primary recruitment will be through encouraging participation for financial incentives using the EETD Grant.
   - Messaging to community and partners and schools will be developed in your one by this coordinated plan to further recruit and address retention

2. How does the LEA plan to partner with CSPP, Head Start, and other early learning and care providers to offer joint professional learning opportunities?

   The Siskiyou County Office of Education and Local Planning Council will provide county-wide access to community engagement and professional learning opportunities described in this plan to support each LEA plan as needed.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential? [select all that apply]

Partner with one or more local Institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential

Establish a relationship with other local LEAs to establish pathways for high school students interested in a career in CSPP or in P–3 teaching through clubs, registered apprenticeships, or other such early recruitment opportunities

Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services

Apply for workforce development funding and competitive grant opportunities from the CDE

Provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential

Provide advising on credential requirements and options for how to meet these requirements

Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs, open response]

Partner with a local IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential

Other [describe, open response]

Each LEA will have access to county-wide strategies above as needed.

2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under EC Section 48000(g)(4)? [select all that apply]

Partner with a local IHE offering eligible early childhood education or childhood development coursework

Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units

Provide information on scholarship and grant opportunities

Apply for workforce development funding and grant opportunities

Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree

Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit

Provide advising on requirements and how to meet the requirements

Offer unit-bearing IHE coursework at a local LEA site during times that work for teachers

Develop or work with an established mentorship program to support new TK teachers

Other [describe, open response]

Use distance learning resources to increase access county wide.

3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective CSPP teachers, including multilingual educators, to obtain a Child Development Teacher Permit [select all that apply]

- Partner with a local IHE offering eligible early childhood education or childhood development coursework
- Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
- Provide information on scholarship and grant opportunities
- Apply for workforce development funding and grant opportunities
- Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
- Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
- Provide advising on requirements and planning for how to meet the Child Development Teacher Permit requirements
- Offer unit-bearing coursework at a local district site during times that work for teachers
- Other [describe, open response]

- Use distance learning resources to increase access county wide.

4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year? [select all that apply]

- Ages & Stages Questionnaire (ASQ)
- Desired Results Developmental Profile (DRDP)
- Developmental Reading Assessment (DRA)
- LEA-based, grade level benchmarks and a report card
- Other [describe, open response]

- First 5 Siskiyou Kindergarten Readiness Assessment

5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals? [select all that apply]

- Effective adult-child interactions
- Children’s literacy and language development (aligned with the Preschool Learning Foundations and Frameworks)
- Children’s developing math and science (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Children’s social-emotional development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Implicit bias and culturally- and linguistically-responsive practice

ACEs and trauma- and healing-informed practice

Curriculum selection and implementation

Creating developmentally-informed environments

Administration and use of child assessments to inform instruction

Support for multilingual learners, including home language development and strategies for a bilingual classroom

Serving children with disabilities in inclusive settings, including Universal Design for Learning

Engaging culturally- and linguistically-diverse families

Other [describe, open response]

Use of CDE resources about effective UPK Implementation
Work with program monitoring at SCOE on how to effectively include UPK in LCAPs

Focus Area D: Curriculum, Instruction, and Assessment

It is critical for each LEA and preschool program partner to plan for how they will develop or select curriculum or curricula that are developmentally-informed and aligned with the strengths of all students, including multilingual students and students with disabilities, as well as how they will ensure curricula are implemented with fidelity to support intentional, quality instruction for all students. LEAs and preschool program partners should consider how they will provide coherent, culturally- and linguistically-responsive UPK curriculum or curricula anchored in the California Preschool Learning Foundations (https://www.cde.ca.gov/sp/cd/re/psfoundations.asp) and the California Preschool Curriculum Frameworks (https://www.cde.ca.gov/sp/cd/re/psframework.asp) to support the development of skills across the domains outlined in those documents.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. Describe how the LEA will develop or select a curriculum for UPK classrooms that aligns with the California Preschool Learning Foundations and California Preschool Curriculum Frameworks.

   - Selection will include technical assistance from the Local Child Care planning Council, Educational Services Department, and in special education is needed

   selection will also follow guidance from the Department of Education found in each framework and in the foundations.

   - The Siskiyou County Office of Education will work with the current foundations until the revised versions are available.
   - Representatives leading UPK work will attend professional learning themselves to bring back updates and information about curriculum and assessment.

2. Describe the intended timeline for curriculum implementation, including steps for piloting and gathering input from UPK teachers, and a process for ensuring curriculum fidelity.

   Timelines will coordinate with state adoption schedules to make the process easier for our very small districts in which a single person or the entire staff may be focusing on an adoption at any given time.
   For example the new mathematics framework will be used for guidance in 2023 with districts; most districts are adopting science at the present time; and the County Office of Education has professional learning and resources for health education adoption.

3. What actions does the LEA plan to take to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students?

   The Siskiyou COE Educational Services Department currently provides, and will continue, workshops to schools upon request and countywide feature classroom and behavior management
   The Local Planning Council and Community College programs connect preschool providers to available classroom and behavior strategy workshops.
   County, Regional, and state organizational events and resources will be utilized.

4. Describe how classroom practices for UPK (TK and other preschool programs the LEA operates or has on site) will be integrated and aligned.

   Appropriate classroom practices will be both modeled and directly Illustrated in any professional learning opportunities whether they are content, social emotional or behavioral. This integrated approach will support both experienced and new-to-the-profession providers as we distinguish between what best serves young children, pre-Kindergarten through grade 3.

5. What instructional practices does the LEA plan to implement to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized services in the classroom with peer models, implementing social-emotional strategies such as the Pyramid Model)?

   Universal Design for Learning and specialized services offerings from the county office, Child Care Council and partners, and College Early Childhood Program will be utilized as determined by each LEA.

6. What instructional practices does the LEA plan to implement to support the language and overall development of multilingual learners?

   Work with the UPK Leadership Team will provide outreach and invite existing services for multilingual students in our county as part of the implementation plan.

7. How does the LEA plan to assess dual language learners (DLLs) in areas other than English language acquisition?

   Options may include DRDP - home language use, and ELL domain as needed

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Does the LEA plan to provide any of the following language model(s) for TK students? [select all that apply]

   English-only instruction with home-language support

2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students? [select all that apply]

   English-only instruction with home-language support

3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas. [select all that apply]

   Provide training for staff on the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model

   Designing developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)

   Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings

   Use developmental observations to identify children's emerging skills and support their development through daily interactions

   Development of lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction

   Staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills

   Offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning

4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming? [select all that apply]

Implement Universal Design for Learning

Provide adaptations to instructional materials

Provide specialized services (for example, occupational therapy, physiotherapy, speech and language pathology therapy) in the classroom with peer models

Implement social-emotional strategies, such as the Pyramid Model, CSEFEL, and others

Provide additional staff to support participation in instruction

Other [open response]

- Mentoring and instructional coaching support.
- Create and support a Community of Practice to connect learning and practices.

5. What assessments does the LEA plan to use in TK or kindergarten? [select all that apply]

LEA-based grade level benchmarks and a report card

Other [describe, open response]

The leadership team will carefully survey what is currently in use, best practices research, and provide shared resources to help LEAs develop their local practices with countywide partnership support, modeled from CLASS and DRDP and K-12 formative assessment practices.

Focus Area E: LEA Facilities, Services, and Operations

It is critical to ensure that LEA facilities, services, and operations are thoughtfully aligned to support the implementation of UPK and movement towards a P–3 continuum. It is also critical for early education programs currently operating to continue to be a part of California's mixed-delivery system by creating shared space, blending funding and coordinating service delivery.

For Facilities:

For facilities planning, draw on the Projected Enrollment and Needs Assessment section of this document and the LEA's Facilities Master Plan. The objectives of this section are to identify the availability of space for UPK, the adequacy of available space to meet the kindergarten facilities standards for meeting the needs of young children, and, if needed, to update the Facilities Master Plan to address any unmet need for developmentally-appropriate space.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What strategies does the LEA plan to employ to integrate younger children and older children on the same campus and ensure safety and appropriate commingling?

   This countywide plan is intended to serve as a guide for the possibilities across our rural county. Locally appropriate and innovative coordination of services will be part of local implementation in the coming years. The countywide UPK leadership team hopes to bring sample program models, sample budgets, and sample coordination between providers for 9-hours of service to make sure that our communities and families have facilities and transportation options that can best serve them. This is not a one type fits all project, but rather an opportunity to develop a seamless service delivery models that suits the needs across our county.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs?

   - During year one of this plan will support community meetings to bring together Early Education Administration of all types to begin examining program intersections and resource braiding or coordination.
   - Coordination with onsite Early Education programs and providers within or across district boundaries will include options for collaborations and combined program services when possible. LEA's may utilize coordination of services and blended classroom models outlined in the CDE TK Implementation Guides 1 and 2.

2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? [multiple choice]

   No

i. If no, how many more classrooms does the LEA need? [identify number, open response]

To be determined at the school level.

ii. If no, how might the LEA provide classrooms in the timeframe needed? [describe, open response]

While some LEA's may have excess or adequate space some may not. This plan will allow LEAs and partners to determine the best solution for their setting.

3. Does the space meet the kindergarten standards described in California Code of Regulations, Title 5, Section14030(h)(2)? [multiple choice]

Yes

i. If no, what modifications need to be made? What resources are needed to make them? (See Facilities Grant Program Funding at https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Full-Day-Kindergarten-Facilities-Grant-Program-Funding) [describe, open response]

4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? [multiple choice]

Yes

i. If no, what modifications need to be made? What resources are needed to provide equipment or accommodations? [describe, open response]

5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? [multiple choice]

No

i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? [describe, open response]

While some LEA's may have Facilities Master Plan that accommodates TK, some may not. This plan will allow LEAs and partners to determine the best solution for their setting. Use of the Early Childhood Environment Rating Scale is encouraged.

6. In which of the following areas does the LEA intend to make updates to facilities? [select all that apply]

Turfed area

Paved area

Apparatus area

Land required for buildings and grounds

Total square feet required

7. What transportation will the LEA offer to children enrolled in TK? [select all that apply]

Transportation to and from the TK program

Transportation from the TK program to an extended learning and care opportunity on another LEA site

Transportation from the TK program to an extended learning and care opportunity on a non-LEA site (for example, a CBO that operates a preschool program)

8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK?

Each district will inform the transportation practices in the coming years. The option for districts to share services due to small enrollment numbers is one of the configurations being examined as part of this plan.

Technical Assistance Questions

The CDE is collecting information on the type(s) and topics of technical assistance that LEAs need to support implementation of a robust UPK Plan and effective UPK program. This information will be used to leverage existing resources and inform future technical assistance opportunities provided by CDE partners, including COEs, to help ensure that the needs of LEAs are met.

The following questions are optional. However, unlike the recommended questions included in Focus Areas A through E, the CDE will be collecting any information that LEAs wish to provide in response to these questions via the survey that the CDE administers to collect the required data questions above.

1. What technical assistance would be most helpful related to projecting enrollment and assessing needs? [select all that apply]

2. What technical assistance would be most helpful related to the elements included in Focus Area A: Vision and Coherence? [select all that apply]

3. What technical assistance would be most helpful related to the elements included in Focus Area B: Community Engagement and Partnerships? [select all that apply]

4. What technical assistance would be most helpful related to the elements included in Focus Area C: Workforce Recruitment and Professional Learning? [select all that apply]

5. What technical assistance would be most helpful related to support for professional learning opportunities on specific topics? [select all that apply]

6. What technical assistance would be most helpful related to support for specific professional learning delivery mechanisms? [select all that apply]

7. What technical assistance would be most helpful related to the elements included in Focus Area D: Curriculum, Instruction, and Assessment [select all that apply]

8. What technical assistance would be most helpful related to implementing hands-on, interactive, and developmentally-informed early education experiences for UPK students? [select all that apply]

9. What technical assistance would be most helpful related to the elements included in Focus Area E: LEA Facilities, Services, and Operations? [select all that apply]

Appendix I - Definitions

The following definitions are critical for UPK planning efforts. Additional terms and definitions can be found in the Guidance Document:

- **Preschool through Third Grade (P–3):** P–3 is a continuum of learning from preschool through third grade that can be supported by intentional practices at the classroom, school, and leadership levels that align curricula, assessment, and professional learning opportunities to ensure instruction builds on the knowledge and skills that children acquire as they transition across grades and settings.
- **Universal prekindergarten (UPK):** UPK refers to universal TK as well as the expanded CSPP, Head Start, and early childhood special education services that families can choose from to create rich early learning opportunities for all three- and four-year-old children during the year or two years before kindergarten. In high-needs neighborhoods, the CDE strongly encourages LEAs to consider pairing TK programs with access to Head Start and CSPP for age- and income-eligible three- and four-year-old children to further bolster program quality, either through the LEA's own Head Start or CSPP program or via a contract partnership with a CBO that administers a Head Start or CSPP.
- **Transitional kindergarten (TK):** TK means the first year of a two-year kindergarten program, serving four-year-old children regardless of income that uses a modified kindergarten curriculum that is age- and developmentally-appropriate (EC Section 48000 [d]).
- **Universal transitional kindergarten (UTK):** UTK refers to the expansion of TK by 2025–26 to serve all four-year-old children by September 1 of each year, regardless of income, providing a year of rich learning opportunities the year before kindergarten that families can choose from as part of California's public education system.
- **California State Preschool Program (CSPP):** CSPP is the largest state-funded preschool program in the nation. CSPP includes both part-day and full-day services to eligible three- and four-year-old children. CSPP provides a core class curriculum that is developmentally, culturally, and linguistically appropriate for the children served. The program also provides meals and snacks to children, parent education, referrals to health and social services for families, and staff development opportunities to employees. The program is administered through LEAs, colleges, community-action agencies, local government entities, and private, nonprofit agencies.
- **Expanded learning:** This includes before school, after-school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results-driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.
- **Expanded Learning Opportunities Program (ELO-P):** ELO-P provides funding for after-school and summer school enrichment programs for TK through sixth grade. The ELO-P is defined as services provided in addition to the normal school day and school year operations, to provide full-day and full-year expanded learning programs to meet the needs of working families whose children are enrolled in TK through sixth grade and also provide expanded learning enrichment programming for students. A full day is defined as in-person before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day.
- **Early learning and care:** This refers to the continuum of programs serving children from birth to preschool or school entry, as well as extended care to support school-age children with before school and after-school care as well as vacation schedules. This includes general child care, Early Head Start and Head Start, community-based early learning and care programs, family child care providers, and family, friend, and neighbor care.
- **Extended learning and care:** This refers to the continuum of programs and services (early learning and care options and expanded learning options) available in addition to the normal school day and school year operations, to provide full-day and full-year care to meet the needs of working families whose children are enrolled in TK or kindergarten. A full day is defined as in-person before school or after-school programming or care that, when added to daily instructional minutes, provide no fewer than nine hours of combined instructional time and

expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day. Funding to support extended learning and care for children enrolled in TK includes the ELO-P and the CSPP, as specified in guidance provided by the CDE's Early Education Division. Additional subsidized care opportunities may be available to families who qualify, such as child care vouchers and the General Child Care School Age program.

Appendix II - Additional Deeper Planning Questions

This section includes optional planning questions for LEAs that are ready to develop more advanced UPK and P–3 plans.

These additional questions are designed to support the LEA's development of a more comprehensive local UPK Plan. LEAs can also use these questions as a tool for integrating UPK into existing LEA plans such as the LCAP. LEA's should assess their readiness to include any of these deeper planning questions in their initial planning process and reassess their readiness throughout the implementation of their UPK Plan.

Focus Area A: Vision and Coherence

1. If an LEA has a California State Preschool Plan (as part of the LEA's application for its CSPP contract) what updates would the LEA like to make to the LEA's program narrative to reflect implementation of TK?

2. Does the LEA plan to establish, maintain, and facilitate ongoing LEA leadership teams to focus on effective P–3 articulation and coordination throughout the LEA?

3. How will the LEA support sites in providing well-coordinated transitions for all P–3 students as they move through grade levels?

4. How does the LEA plan to communicate the importance of the P–3 continuum across a broad spectrum of audiences (including audiences internal and external to the district)?

5. Identify the processes and tools the LEA will use to strengthen understanding of early childhood development and facilitate communication between preschool and elementary school (including TK) teachers, principals, and administrators to support P–3 alignment?

Focus Area C: Workforce Recruitment and Professional Learning

1. What strategies does the LEA plan to employ to recruit multilingual educators to teach in dual language programs?

2. How does the LEA plan to assess the implementation of its professional learning structures to ensure efficacy?

Focus Area D: Curriculum, Instruction, and Assessment

8. Describe how the LEA plans to establish and maintain a coherent, culturally- and linguistically-responsive P–3 continuum to provide a strong integrated curriculum anchored in the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks, California Common Core State Standards, and the Curriculum Frameworks.

9. What actions does the LEA plan to take to establish or expand multilingual programs across the P–3 continuum based on student population and family needs? (If the LEA has no plans to establish or expand multilingual programs across the P–3 continuum, identify how the LEA will evaluate these opportunities moving forward.)

10. What planning and actions are needed to accommodate a positive meal service, and how will the LEA adapt their universal meal program for TK students?

Focus Area E: LEA Facilities, Services, and Operations

4. Describe what changes the LEA intends to make to the LEA's Facilities Master Plan to ensure it is consistent with P–3 goals of creating seamless transitions for children and families.

5. Identify how the LEA plans to ensure TK students are included in all provisions of Multi-Tiered Systems of Supports (MTSS) and, when necessary, special education instruction, with an emphasis on early intervention and inclusion practices to address supports and least restrictive environments.

6. Identify any modifications the LEA intends to make to the Student Information System (SIS) and the assessment data system to ensure teachers and administrators have access to data from preschool through third grade.