

YUBA COUNTY BOARD OF EDUCATION

935 14th Street
Marysville, CA 95901

Agenda

October 12, 2022



Marjorie Renicker, President

John Nicoletti

Carlton Ashlock

Desiree Hastey

Eva Teagarden, Vice President

Trustee Area 1

Trustee Area 2

Trustee Area 3

Trustee Area 4

Trustee Area 5



Francisco Reveles, Ed.D.
Superintendent

YUBA COUNTY BOARD OF EDUCATION

REGULAR MEETING

Wednesday, October 12, 2022 – 4:30p.m.

Yuba County One Stop, Beckwourth Room

1114 Yuba Street, Marysville, CA 95901

PUBLIC COMMENTS: Persons wishing to address the Board (Agenda Items and/or Non-Agenda Items) are requested to fill out a “Request to Speak” card before the start of the meeting and give it to the Secretary, Board President, or Superintendent. Individual speakers will be allowed five minutes to address the Board - fifteen minutes total time for public input on each item.

AGENDA

1. CALL TO ORDER, ATTENDANCE, AND PLEDGE OF ALLEGIANCE

2. PUBLIC COMMENTS

This item is being placed on the agenda to allow any member of the public to speak on agenda items and non-agenda items or to share information with the Board.

The California Government Code, Section 54954.2(a)(2) states, “No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3.”

3. APPROVAL OF AGENDA

ACTION ITEM

4. CONSENT AGENDA

ACTION ITEM

4.1 APPROVAL OF AUGUST 10, 2022, BOARD MINUTES – Pages 1-5

4.2 APPROVAL OF AUGUST 30, 2022, SPECIAL MEETING MINUTES – Pages 6-7

4.3 APPROVAL OF SEPTEMBER 14, 2022, BOARD MINUTES - Page 8

4.4 TEMPORARY COUNTY TEACHER CERTIFICATES – Page 9

4.5 ACCEPTANCE OF \$12,327.64 DONATION FROM THE YUBA-SUTTER
COMMUNITY TASK FORCE – Page 10

4.6 ACCEPTANCE OF 1999 TOYOTA CAMRY FROM EDMOND SMITH - Page 11

The above items are self-explanatory. All items on the Consent Agenda are considered a routine item or one that has been previously discussed. Any Board Member may request that an item be pulled for further discussion.

5. SUPERINTENDENT’S REPORT

5.1 THIS ITEM PROVIDES AN OPPORTUNITY FOR THE
DIRECTORS/SUPERINTENDENT/BOARD MEMBERS
TO SHARE VARIOUS ITEMS OF INTEREST

INFORMATION ITEM

- 5.2 SALARY UPDATE FOR CERTIFICATED AND
MANAGEMENT EMPLOYEES - Pages 12-15
Mary Hang

INFORMATION ITEM

The Executive Director of Human Resources will give a salary update for Certificated and Management Employees.

- 5.3 QUARTERLY REPORT ON WILLIAMS
UNIFORM COMPLAINTS - Page 16
Dr. Reveles

INFORMATION ITEM

Dr. Reveles will share information on Williams Uniform Complaints for July 1, 2022 – September 30, 2022, 1st Quarter, pursuant to Education Code §35186. No complaints were filed.

6. BOARD OF EDUCATION, TRUSTEE AREA 1 SEARCH

- 6.1 PUBLIC INTERVIEW OF APPLICANTS FOR
BOARD OF EDUCATION, AREA 1 TRUSTEE
President Renicker

INFORMATION ITEM

The applicants will be interviewed by the Board of Education. The Board will accept public comment.
Candidate: Sondra Mallow
Candidate: Katharine Rosser

- 6.2 CONSIDER CANDIDATE FOR APPOINTMENT TO
THE BOARD OF EDUCATION, AREA 1 TRUSTEE
President Renicker

**INFORMATION/
ACTION ITEM**

Board majority vote will determine provisional appointment, Trustee Area 1.

7. EDUCATIONAL SERVICES

- 7.1 PUBLIC HEARING
CERTIFICATON OF STATE INSTRUCTIONAL
MATERIALS SUFFICIENCY - HARRY P. B. CARDEN SCHOOL,
THOMAS E. MATHEWS, AND YCOE SPECIAL EDUCATION PROGRAMS - Pages 17-50
Sima Gandhi

INFORMATION ITEM

It is required that a Public Hearing be held regarding the certification of sufficient/insufficient instructional materials pursuant to Education Code Section 60119. The public may ask questions or make comments concerning this item.

- 7.2 ADOPTION OF RESOLUTION NO. 2021-01
SUFFICIENCY OF INSTRUCTIONAL MATERIALS
AT HARRY P. B. CARDEN SCHOOL, THOMAS E. MATHEWS,
AND YCOE SPECIAL EDUCATION PROGRAMS - Page 51
Sima Gandhi

ACTION ITEM

The governing board is required to adopt a resolution stating whether each pupil within the program has sufficient or insufficient textbooks or instructional materials in specified subjects consistent with the content and cycles of the curriculum frameworks adopted by the state board pursuant to Education Code Section 60119.

Recommend the Board adopt Resolution No. 2022-02

8. FISCAL SERVICES

- 8.1 ALLOCATE FOREST RESERVE FUNDS - Page 52 **ACTION ITEM**
Aaron Thornsberry

U.S. Forest Reserve allocation, Federal Year 2021, monies received in FY 21/22.

Recommend the Board approve the allocation of Forest Reserve as presented.

- 8.2 ACCEPTANCE OF 2021-2022 UNAUDITED **ACTION ITEM**
ACTUAL REPORT ON THE YUBA COUNTY
OFFICE OF EDUCATION - Pages 53-106
Aaron Thornsberry

Each year, the Yuba County Superintendent of Schools must submit an unaudited Actual Report to the Superintendent of Public Instruction. This report will be available at the Board Meeting for review.

Recommend the Board accept the unaudited Actual Report for the 2021-2022 fiscal year.

- 7.2 ADOPTION OF RESOLUTION NO. 2022-03 TO ESTABLISH **ACTION ITEM**
AN ACTUAL GANN LIMIT FOR THE 2021-2022 FISCAL
YEAR AND AN ESTIMATED GANN LIMIT FOR 2022-2023
FISCAL YEAR - Pages 107-110
Aaron Thornsberry

This is a routine item, which is done every year. The calculations and documentation of the Gann Limit will be reviewed during the Board meeting.

Recommend the Board adopt Resolution No. 2022-03 as presented.

9. CLOSED SESSION

- 9.1 CONFERENCE WITH REAL PROPERTY NEGOTIATORS **ACTION ITEM**
Government Code 54956.8
Property: 935 14th Street, Marysville, CA 95901; 1128 Yuba Street, Marysville, CA 95901;
103 D Street, Marysville, CA 95901; 1114 Yuba Street, Marysville, CA 95901
COE Negotiator: Dr. Francisco Reveles
Negotiating Parties: Yuba County Board of Education; Yuba County Office of Education;
County of Yuba
Under Negotiation: Logistics, Price, and Terms of Payment

- 9.2 RECONVENE IN OPEN SESSION **ACTION ITEM**
REAL PROPERTY NEGOTIATIONS

Action taken: _____

(Report if County Board approves a final agreement concluding real estate negotiations. If final approval rests with the other party, report as soon as the other party has approved the agreement.)

10. ADVANCED PLANNING

10.1 NEXT REGULAR BOARD MEETING

NOVEMBER 9, 2022 – 4:30P.M.

LOCATION: YUBA COUNTY ONE STOP,

BECKWORTH ROOM, 1114 YUBA STREET, MARYSVILLE, CA 95901

INFORMATION/

ACTION ITEM

11. ADJOURN

ACTION ITEM

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President Marjorie Renicker called a regular meeting of the Yuba County Board of Education to order at 4:30pm on August 10, 2022, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30pm
ATTENDANCE, PLEDGE OF ALLEGIANCE	Present were Marjorie Renicker, John Nicoletti (4:40pm), Carlton Ashlock, Desiree Hastey and Eva Teagarden. Trustee Hastey led the recital of the Pledge of Allegiance.	QUORUM PRESENT
2. PUBLIC COMMENTS	There were no public comments.	
3. APPROVAL OF AGENDA	President Renicker directed Board members to the August 10, 2022, Agenda for their review and approval.	MOTION: To approve the August 10, 2022, Agenda as presented MOTION: Desiree Hastey SECOND: Eva Teagarden MOTION APPROVED (4/4)
4. CONSENT AGENDA	President Renicker directed board members to the August 10, 2022, Consent Agenda for their review and approval. 4.1 Approval of July 13, 2022, Board Minutes 4.2 Temporary County Teacher Certificates 4.3 Adoption of Revised Yuba County Office of Education Special Education Programs School Calendar for 2022-2023 4.4 Adoption of Carden and TEM School Calendar for 2022-2023	MOTION: To approve the August 10, 2022, Consent Agenda as presented MOTION: Eva Teagarden SECOND: Desiree Hastey MOTION APPROVED (4/4)

<p>5. SUPERINTENDENT'S REPORT</p>	<p>5.1 This Item Provides an Opportunity for the Directors/Superintendent/Board Members to Share Various Items of Interest</p> <p>Dr. Reveles shared the following items of interest:</p> <ul style="list-style-type: none"> • July 18 – Sheriff Wendall SGT Panel Interviews • July 22 – Yuba County Community Health Improvement Process with Dr. Luu • July 23 – Rotary Back to School Shopping at Walmart • July 29 – City of Marysville Annex Building Site Visit • August 9 – YCOE Welcome Back to School Event <p>5.2 Memorial Planning Update</p> <p>Halee Pomeroy gave an update on memorial planning for the late Trustee George Smith. Board members would like to consider a memorial bench.</p>	
<p>6. EDUCATIONAL SERVICES</p>	<p>6.1 Determination Hearing Yuba Environmental Science (YES) Charter Academy Material Revision</p> <p>President called the public hearing to order at 4:44pm.</p> <p>Bobbi Abold introduced Barbara Mandelbaum of Mandelbaum Consulting and Eric Stevens of Edwards, Stevens & Tucker LLP. Both joined the Board meeting via Zoom teleconference.</p> <p>Ms. Mandelbaum led a review of the staff recommendations and findings report.</p>	<p>PUBLIC HEARING CALLED TO ORDER: 4:44pm</p>

Board members asked questions that were addressed by Ms. Mandelbaum, Mr. Stevens, and Ms. Abold.

Louise Miller spoke about the YES Charter Academy request for material revision and staff report. Board members asked questions and Ms. Miller responded.

The following individuals spoke during the public hearing:

- Lisa Thompson
- Kristen Hein Strohm
- Paul McGovern
- Debbie Campbell

President Renicker closed the public hearing at 5:41pm.

**6.2 Board Decision on the Yuba
Environmental Science Charter
Academy Request for Material
Revision**

Upon a motion by Desiree Hastey, duly seconded by Eva Teagarden, the Yuba County Board of Education denied the Yuba Environmental Science Academy request for material revision.

Vote as follows:

- Marjorie Renicker – Aye
- John Nicoletti – Aye
- Carlton Ashlock – No
- Desiree Hastey – Aye
- Eva Teagarden – Aye

**6.3 Yuba County Career Preparatory
Charter School (YCCPCS) 2022-23
LCAP**

Cynthia Soares and Shelly Arvizu reviewed the YCCPCS 2022-23 LCAP. All questions were addressed.

**PUBLIC HEARING
CLOSED:
5:41pm**

MOTION: To deny YES Charter Academy’s Request for material revision
MOTION: Desiree Hastey
SECOND: Eva Teagarden
**MOTION APPROVED
(4/5)**

	<p>6.4 Yuba County Career Preparatory Charter School 2022-23 UPK Planning and Implementation Grant</p> <p>Cynthia Soares reviewed the YCCPCS 2022-23 UPK Planning and Implementation information. All questions were addressed.</p>	
7. CLOSED SESSION	<p>7.1 Conference with Real Property Negotiators</p> <p>President Renicker called a closed session to order at 6:36pm.</p> <p>Property: 935 14th Street, Marysville, CA 95901; 1128 Yuba Street, Marysville, CA 95901; 103 D Street, Marysville, CA 95901; 1114 Yuba Street, Marysville, CA 95901 COE Negotiator: Dr. Francisco Reveles Negotiating Parties: Yuba County Board of Education; Yuba County Office of Education; County of Yuba Under Negotiation: Logistics, Price, and Terms of Payment</p> <p>President Renicker closed the closed session meeting at 6:56pm.</p> <p>7.2 Reconvene in Open Session – Real Property Negotiations</p> <p>President Renicker reported that no action was taken during closed session</p>	<p>CLOSED SESSION CALLED TO ORDER: 6:36pm</p> <p>CLOSED SESSION ADJOURNED: 6:56pm</p>
8. ADVANCED PLANNING	<p>8.1 Next Regular Board Meeting September 14, 2022 – 4:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901</p>	
9. ADJOURNMENT	<p>There being no further business for discussion, the meeting adjourned at 7:14pm.</p>	<p>MOTION: To adjourn MOTION: John Nicoletti SECOND: Desiree Hastey</p>

		MEETING ADJOURNED: 7:14pm
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Respectfully submitted,

Francisco Reveles

Francisco Reveles, Ed.D.
Superintendent, Yuba County Office of Education

Recorded by:
Halee Pomeroy

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President Marjorie Renicker called a Special meeting of the Yuba County Board of Education to order at 4:30pm on August 30, 2022, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30pm
ATTENDANCE	Present were Marjorie Renicker, John Nicoletti, Carlton Ashlock, and Desiree Hastey. Eva Teagarden was absent.	QUORUM PRESENT
2. PUBLIC COMMENTS	There were no comments from the public.	
3. APPROVAL OF AGENDA	President Renicker directed Board members to the August 30, 2022, Special Meeting Agenda for their review and approval.	MOTION: To approve the August 30, 2022, Special Meeting Agenda as presented MOTION: Desiree Hastey SECOND: John Nicoletti MOTION APPROVED
4. CLOSED SESSION	<p style="text-align: center;">4.1 Student Interdistrict Appeal Hearing Closed Session Hearing</p> <p>President Renicker called an interdistrict attendance appeal closed session hearing to order at 4:32pm.</p> <p>Upon a motion by Eva John Nicoletti, and duly seconded by Desiree Hastey, President Renicker declared the hearing closed at 5:23pm.</p> <p style="text-align: center;">4.2 Reconvene in Open Session Interdistrict Attendance Appeal</p> <p>The Board deliberated and decided as to the deposition of the appeal as follows:</p>	<p>MOTION: To close the interdistrict appeal closed session hearing MOTION: John Nicoletti SECOND: Desiree Hastey APPEAL HEARING ADJOURNED: 5:23pm</p> <p>MOTION: To deny the interdistrict attendance</p>

	<ul style="list-style-type: none"> The appeal is denied, based upon its merits. The student, S. Shockley, shall attend school in the Marysville Joint Unified School District, the district of residence, for the 2022-2023 school year. 	<p>appeal for student S. Shockley, based upon its merits MOTION: John Nicoletti SECOND: Carlton Ashlock AYES: Marjorie Renicker; John Nicoletti; Carlton Ashlock; Desiree Hastey MOTION APPROVED (4/4)</p>
<p>5. ADJOURNMENT</p>	<p>There being no further business for discussion, the meeting adjourned at 5:24pm.</p>	<p>MOTION: To adjourn MOTION: Desiree Hastey SECOND: Carlton Ashlock MEETING ADJOURNED: 5:24pm</p>

Respectfully submitted,

Francisco Reveles

Francisco Reveles, Ed.D.
 Superintendent, Yuba County Office of Education

Recorded by:
 Halee Pomeroy

TOPIC	DISCUSSION	ACTION TAKEN
1. CALL TO ORDER	President Marjorie Renicker called a regular meeting of the Yuba County Board of Education to order at 4:30pm on September 14, 2022, at the Yuba County One Stop, Beckwourth room, 1114 Yuba Street, Marysville, CA.	CALLED TO ORDER: 4:30pm
ATTENDANCE, PLEDGE OF ALLEGIANCE	Present were Marjorie Renicker and Desiree Hastey. John Nicoletti, Carlton Ashlock, and Eva Teagarden were not in attendance. Trustee Hastey led the recital of the Pledge of Allegiance.	LACK OF QUORUM
2. PUBLIC COMMENTS	There were no public comments.	
3. ADVANCED PLANNING	8.1 Next Regular Board Meeting October 12, 2022 – 4:30pm Location: Yuba County One Stop, Beckwourth Room, 1114 Yuba Street, Marysville, CA 95901	
4. ADJOURNMENT	Due to a lack of quorum, the meeting adjourned at 4:34pm.	MEETING ADJOURNED: 4:34pm

Respectfully submitted,

Francisco Reveles

Francisco Reveles, Ed.D.
Superintendent, Yuba County Office of Education

Recorded by:
Halee Pomeroy

Temporary County Certificates Issued
August 5, 2022 to September 6, 2022

<u>NAME</u>	<u>CREDENTIAL APPLIED FOR</u>	<u>PREV CRED</u>	<u>TCC EXPIRE</u>
Bolha, Elena	Variable Term Waiver - S.S. Music	Yes	3/31/2023
Buchanan, Kelly	Prelim Multiple Subject - 3 yr. ext.	Yes	3/31/2023
Dow, Karen	Prelim Administrative Services	Yes	3/31/2023
Klopf, Brandy	Clear CLAD Certificate	Yes	3/31/2023
Kraintz, Katherine	Prospective Teacher Emg Sub Permit	No	3/31/2023
Smith, Sarah	Prelim Multiple & Prelim Single - Eng OOS	No	3/31/2023
White, Melissa	Prelim Administrative Services	Yes	3/31/2023



Francisco Reveles, Ed.D.
Superintendent of Schools

Francisco Reveles, Ed.D,
Superintendent of Schools
Yuba County Office of Education
935 14th Street | Marysville CA 95901 | 530.749.4900

08/22/2022

Yuba County Board of Education
935 14th Street
Marysville, CA 95901

Dear President Majorie Renicker and Members of the Board,

Please accept the generous donation of \$12,327.64 from The Yuba-Sutter Community Task Force to provide supplies and materials to the Yuba County Office of Education Mentoring Program.

Thank you for your consideration of accepting this donation

Sincerely,

Brendon Messina
Director- Youth Advocacy Department
(530) 749-4861
Brendon.messina@yubacoe.k12.ca.us



Home of the
BEARS
Yuba County Career Preparatory Charter School



Yuba County Career Preparatory Charter School

Cynthia Soares, MS, Principal
1104 E Street, Marysville, Ca 95901
(530) 749- 4000 Front Office
(530) 741-6032 Fax

August 2, 2022

To: The Yuba County Board of Education
From: Cynthia Soares
Principal, Yuba County Career Preparatory Charter School
Re: Vehicle Donation

Please accept a donation, from Edmond Smith, of a 1999 Toyota Camry with an estimated value of \$2,000. This vehicle will be used in the auto program at the charter school to provide hands-on learning opportunities for students.

Upon acceptance, please submit a thank you letter to:

Edmund Smith
1623 Teesdale Ct
Yuba City, CA 95991

Thank you

YCCPCS Schoolwide Learner Outcomes (SLOs)

Members of the YCCPCS learning community will know, understand, and be able to:
PERCEIVE themselves as supported and self-directed, engaged, lifelong learners who
BELIEVE the essential skills they gain and the resources available will help them
ACHIEVE on their chosen pathway of success.
Grow Respect Own Work Love

**Yuba County Office of Education
Certificated Salary Schedule
2022/2023**

182 Days		I	II	III	IV
	Intern	BA + 30 / Credential	BA + 45	BA + 60	BA + 75
Step 1	51,840	53,395	54,997	56,647	58,346
Step 2		54,997	56,647	58,346	60,097
Step 3		56,647	58,346	60,097	61,900
Step 4		58,346	60,097	61,900	63,757
Step 5		60,097	61,900	63,757	65,670
Step 6			63,757	65,670	67,640
Step 7			65,670	67,640	69,669
Step 8			67,640	69,669	71,759
Step 9			69,669	71,759	73,912
Step 10			71,759	73,912	76,129
Step 11			73,912	76,129	78,413
Step 12			76,129	78,413	80,765
Step 13				80,765	83,188
Step 14				83,188	85,684
Step 15				85,684	88,255
Step 16					90,903
Step 17					93,630
Step 18					96,439
Step 19					99,332
Step 20					102,312

Provisions for Placement on Salary Schedule

1. All units are semester units. Units in excess of BA or MA degree must be taken subsequent to the awarding of these degrees.
2. \$1,200 above amount shown on schedule will be paid for an earned MA degree or \$1,700 for a Doctorate with a full teaching credential. \$2,500 above amount shown on schedule will be paid for a Speech-Language Pathologist State License.
3. Experience credit is granted on the basis of one step for each year of properly verified certificated teaching experience with a limitation of six years of such credit. After the sixth year of such experience, one year of credit is granted for each two years of experience.

Average of 9.5% added to 2021/2022 + Step Increase

7.13.2022

YUBA COUNTY OFFICE OF EDUCATION

Francisco Reveles, Ed.D., Superintendent

2022/2023 MANAGEMENT/UNREPRESENTED/CONFIDENTIAL SALARY SCHEDULE

<u>Position</u>	<u>Days</u>		<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 10</u>	<u>Step 15</u>	<u>Step 20</u>	<u>Step 25</u>		
CHIEF BUSINESS OFFICIAL	224	Annual	126,000	132,300	138,915	145,861	153,154	160,812	168,853	177,296	186,161	195,469		
		Daily	562.50	590.63	620.16	651.17	683.72	717.91	753.81	791.50	791.50	872.63		
ASST. SUPT	217	Annual	105,294	110,609	116,281	121,955	127,980	134,360	141,078	147,796	154,514	161,232		
		Daily	485.23	509.72	535.86	562.00	589.77	619.17	650.13	681.09	712.05	743.00		
EXECUTIVE DIRECTOR	258	Annual	98,404	103,521	108,143	113,234	119,233	124,785	131,024	137,264	143,503	149,742		
		Daily	381.41	401.25	419.16	438.89	462.14	483.66	507.84	532.03	556.21	580.40		
DIRECTOR Certificated	217	Annual	99,395	104,113	108,700	113,903	118,257	124,427	130,648	136,869	143,090	149,312		
		Daily	458.04	479.78	500.92	524.90	544.96	573.39	602.06	630.73	659.40	688.07		
Classified	258	Annual	82,466	86,589	90,918	95,464	100,237	105,249	110,511	115,774	121,036	126,299		
		Daily	319.64	335.62	335.62	370.02	388.52	407.94	428.34	448.74	469.13	489.53		
PRINCIPAL	217	Annual	91,971	96,468	100,267	105,109	110,295	115,135	120,891	126,648	132,405	138,162		
		207	Annual	87,732	92,022	95,646	100,265	105,212	109,829	115,320	120,812	126,303	131,795	
			Daily	423.83	444.55	462.06	484.37	508.27	530.57	557.10	583.63	610.16	636.69	
ADMINISTRATOR Classified	258	Annual	77,969	81,969	85,968	90,365	94,760	99,562	104,540	109,518	114,496	119,474		
		Daily	302.20	317.71	333.21	350.25	367.29	385.90	405.19	424.49	443.78	463.08		
SPECIALIST	192	Annual	75,027	78,450	81,875	85,610	89,655	93,704	98,389	103,075	107,760	112,445		
		Daily	390.76	408.59	426.43	445.88	466.95	488.04	512.44	536.85	561.25	585.65		
NURSE	202	Annual	80,228	83,802	87,702	91,595	95,809	100,366	105,384	110,402	115,421	120,439		
		Daily	397.17	414.86	434.17	453.44	474.30	496.86	521.70	546.54	571.39	596.23		
COORDINATOR Certificated	217	Annual	86,186	90,024	94,214	98,397	102,922	107,819	113,210	118,601	123,992	129,383		
		207	Annual	82,214	85,876	89,873	93,862	98,180	102,850	107,993	113,135	118,278	123,420	
			197	Annual	78,242	81,727	85,531	89,328	93,437	97,881	102,775	107,670	112,564	117,458
				Daily	397.17	414.86	434.17	453.44	474.30	496.86	521.71	546.55	571.39	596.24

YUBA COUNTY OFFICE OF EDUCATION

Francisco Reveles, Ed.D., Superintendent

2022/2023 MANAGEMENT/UNREPRESENTED/CONFIDENTIAL SALARY SCHEDULE

<u>Position</u>	<u>Days</u>		<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 10</u>	<u>Step 15</u>	<u>Step 20</u>	<u>Step 25</u>
COORDINATOR Classified	258	Annual	65,829	69,125	72,409	75,704	79,410	83,112	87,267	91,423	95,578	99,734
		Daily	255.15	267.93	280.66	293.43	307.79	322.14	338.24	354.35	370.46	386.57
Entry Level	258	Annual	48,962	51,428	53,901	56,781	59,661	62,539	65,666	68,793	71,920	75,047
		Daily	189.77	199.33	208.92	220.08	231.24	242.40	254.52	266.64	278.76	290.88
ADMIN SUPPORT - Supt - Maintenance	258	Annual	48,219	50,762	52,876	55,412	57,951	60,916	63,962	67,007	70,053	73,099
		Daily	186.90	196.75	204.95	214.77	224.61	236.11	247.91	259.72	271.52	283.33
Asst Supt/Director	258	Annual	45,502	47,611	49,709	51,822	54,346	56,874	59,718	62,562	65,405	68,249
		Daily	176.36	184.54	192.67	200.86	210.64	220.44	231.47	242.49	253.51	264.53

UNREPRESENTED/CONFIDENTIAL

- PSYCHOLOGIST	198	Annual	78,884	82,459	86,027	90,245	94,142	98,688	103,623	108,557	113,492	118,426
- BEHAVIORAL SP.	223	Annual	88,845	92,871	96,889	101,639	106,028	111,150	116,707	122,265	127,822	133,380
- BOARD CERTIFIED BEHAVIOR ANALYST		Daily	398.41	416.46	434.48	455.78	475.46	498.43	523.35	548.27	573.19	598.11
HR Technician	258	Annual	38,126	39,849	41,522	43,482	45,439	47,468	49,842	52,215	54,589	56,962
		Daily	147.77	154.45	160.94	168.53	176.12	183.99	193.19	202.38	211.59	220.78

Master's Degree 1,200
 Doctorate 1,700

Removed 07/01/2021:

- Principal 202
- Principal 197
- RCC Classified
- Preschool

07/15/22 Average of 5.9% added to 2021/2022 Salary Schedule

**Yuba County Office of Education
Speech Therapists Salary Schedule
2022/2023**

192 Days

	Emergency Credential	Fully Credentialed
Step 1	54,950	61,847
Step 2		63,703
Step 3		65,613
Step 4		67,582
Step 5		69,610
Step 6		71,698
Step 7		73,849
Step 8		76,065
Step 9		78,347
Step 10		80,697
Step 11		83,118
Step 12		85,611
Step 13		88,179
Step 14		90,825
Step 15		93,550
Step 16		96,357
Step 17		99,248
Step 18		102,225
Step 19		105,292
Step 20		108,451

Provisions for Placement on Salary Schedule

1. All units are semester units. Units in excess of BA or MA degree must be taken subsequent to the awarding of these degrees.
2. \$1,200 above amount shown on schedule will be paid for an earned MA degree or \$1,700 for a Doctorate with a full teaching credential. \$2,500 above amount shown on schedule will be paid for a Speech-Language Pathologist State License.
3. Experience credit is granted on the basis of one step for each year of properly verified certificated teaching experience with a limitation of six years of such credit. After the sixth year of such experience, one year of credit is granted for each two years of experience.
4. AAC Stipend: \$2,500 annually (must complete an additional 5 units outside of Masters Degree or have two (2) years of experience in AAC)

Average of 9.5% added to 2021/2022 Certificated Salary Schedule + Step Increase

7.13.2022

Yuba County Superintendent of Schools

935 14th Street
Marysville, CA 95901

Quarterly Report on Williams Uniform Complaints (Education Code 35186(d))

District Name: Yuba County Office of Education

Person completing this form: Francisco Reveles, Ed. D.

Title: Superintendent

Quarterly Report Submission Date: 10/4/22

- October 2022 (for July-September 2022) 1st Quarter
- January 2022 (for October-December 2022) 2nd Quarter
- April 2023 (for January-March 2023) 3rd Quarter
- July 2023 (for April-June 2023) 4th Quarter

Date for information to be reported publicly at governing board meeting: 10/12/22

- No Complaints were filed with any school in the county programs during the quarter indicated above.
- Complaints were filed with schools in the county programs during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0		
Teacher Vacancy or Misassignment	0		
Facilities Conditions	0		
TOTALS	0		

Francisco Reveles, Ed.D.

Print Name of County Superintendent

Francisco Reveles

Signature of County Superintendent

Harry P. B. Carden School
Middle School Level (Gr. 6-8) Instructional Materials Survey
 2022-23
 ELA

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	1	Chromebook and printed materials	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
Middle School Level (Gr. 6-8) Instructional Materials Survey
 2022-23
 Math

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	1	Chromebook and Printed materials	N/A	Yes	

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
Middle School Level (Gr. 6-8) Instructional Materials Survey
 2022-23
 Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	1	Chromebook and printed materials		Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/30/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
Middle School Level (Gr. 6-8) Instructional Materials Survey
2022-23
History / Social Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	1	Chomebook and printed materials	N/A	Yes	

Sima Gandhi, Ed.D

Director of Curriculum and Instruction

Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 07/23/15

Harry P. B. Carden School
High School Level Instructional Materials Survey
 2022-23
 ELA

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity	4	Chromebooks and printed materials	N/A	Yes	
10	Edgenuity	9	Same	N/A	Yes	
11	Edgenuity	4	Same	N/A	Yes	
12	Edgenuity	4	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
High School Level Instructional Materials Survey
 2022-23
 Math

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity- Integrated Math	4	Chromebooks and printed materials	N/A	Yes	
10	Edgenuity- Integrated Math	4	same	N/A	Yes	
11	Edgenuity - Integrated Math (1 student) and General Math (1 student)	2	same	N/A	Yes	
12	Edgenuity- Integrated Math	2	same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
High School Level Instructional Materials Survey
 2022-23
 Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity - Physical Science (1 student) and Life Science (1 student)	2	Chromebooks and printed materials	N/A	Yes	
10	Edgenuity - Physical Science (5 students) and Life Science (4 students)	9	Same	N/A	Yes	
11	Edgenuity – Physical Science	2	Same	N/A	Yes	
12	Edgenuity – Physical Science	2	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
High School Level Instructional Materials Survey
 2022-23
 History / Social Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity - World History	3	Chromebooks and printed materials	N/A	Yes	
10	Edgenuity – US History (5 students) and World History (4 students)	9	Same	N/A	Yes	
11	Edgenuity – World History	2	Same			
12	Edgenuity – US History (1 student) and World History (1 student)	2	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Harry P. B. Carden School
Middle School and High School Level Instructional Materials Survey
 2022-23
 Health

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
7-12	Edgenuity – 9 th Grade (2 students) and 10 th Grade (2 students)	4	Chromebooks and printed materials	N/A	Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/30/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
Middle School Level (Gr. 6-8) Instructional Materials Survey
2022-23
ELA

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	5	Chromebook and printed materials	N/A	Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/31/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 07/23/15

Thomas E. Mathews
Middle School Level (Gr. 6-8) Instructional Materials Survey
 2022-23
 Math

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	5	Chromebook and Printed materials	N/A	Yes	

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/31/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
Middle School Level (Gr. 6-8) Instructional Materials Survey
 2022-23
 Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	5	Chromebook and printed materials		Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/31/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
Middle School Level (Gr. 6-8) Instructional Materials Survey
2022-23
History / Social Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
8	Edgenuity	5	Chomebook and printed materials	N/A	Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/31/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 07/23/15

Thomas E. Mathews
High School Level Instructional Materials Survey
 2022-23
 ELA

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity	7	Chromebooks and printed materials	N/A	Yes	
10	Edgenuity	12	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/30/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
High School Level Instructional Materials Survey
 2022-23
 Math

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity- Business Math	2	Chromebooks and printed materials	N/A	Yes	
9-12	Edgenuity- General Math	6	same	N/A	Yes	
9-12	Edgenuity - Integrated Math	19	same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/31/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
High School Level Instructional Materials Survey
 2022-23
 Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
10	Edgenuity - Life Science	2	Same	N/A	Yes	
9-12	Edgenuity – Physical Science	25	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/31/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
High School Level Instructional Materials Survey
 2022-23
 History / Social Science

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9-12	Edgenuity - World History	2	Chromebooks and printed materials	N/A	Yes	
9-12	Edgenuity – US History	4	Same	N/A	Yes	

Sima Gandhi, Ed.D
 Director of Curriculum and Instruction

8/31/22
 Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 07/23/15

Thomas E. Mathews
Middle School and High School Level Instructional Materials Survey
2022-23
Health

Yuba County Office of Education Alternative Program Board-approved adopted English Language Arts Instructional Materials:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks available	ISBN Number	Sufficient	Insufficient
9	Edgenuity	18	Chromebooks and printed materials	N/A	Yes	

Sima Gandhi, Ed.D
Director of Curriculum and Instruction

8/31/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 07/23/15

Yuba County Office of Education Moderate to Severe Special Ed. Programs

Elementary Level (K-5) Instructional Materials Survey

2022-23

English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
K	Handwriting Without Tears (Pre-K)	24	Kit with workbooks	978-1-891627-56-9	Yes	
K	Open Court (Pre-K, Exploring Sounds & Letters)	24	Kit		Yes	
K	Edmark, Level 1	24	Kit		Yes	
K	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	24	N/A	N/A	Yes	
K	Unique Curriculum	24	Web based	N/A	Yes	
1	Unique Curriculum	21	Web Based	N/A	Yes	
1	Handwriting Without Tears (Pre-K)	21	Kit with workbooks	978-1-891627-56-9	Yes	
1	Edmark, Level 1	21	Kit		Yes	
1	Open Court (Pre-K, Exploring Sounds & Letters)	21	Kit		Yes	
1	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	21	N/A	N/A	Yes	

I, Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of the textbooks/instructional materials at my school site.

Name of Principal



Signature of Principal

8/25/22

Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119

Adopted from CDE template

Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs

Elementary Level (K-5) Instructional Materials Survey

2022-23

English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
2	Handwriting Without Tears (Pre-K)	14	Kit with workbooks	978-1-891627-56-9	Yes	
2	Open Court (Pre-K, Exploring Sounds & Letters)	14	Kit		Yes	
2	Edmark, Level 1	14	Kit		Yes	
2	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
2	Unique Curriculum	14	Web based	N/A	Yes	
3	Unique Curriculum	14	Web based	N/A	Yes	
3	Handwriting Without Tears (1 st)	14	Kit with workbooks	978-1-891627-65-1	Yes	
3	Edmark, Level 2	14	Kit		Yes	
3	Open Court (K, Phonemic Awareness & Phonics)	14	Kit		Yes	
3	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of the textbooks/instructional materials at my school site.

Name of Principal



Signature of Principal

8/25/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119

Adopted from CDE template

Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Elementary Level (K-5)
Instructional Materials Survey
2022-23
English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
4	Handwriting Without Tears (1st)	12	Kit with workbooks	978-1-891627-65-1	Yes	
4	Open Court (K, Phonemic Awareness & Phonics)	12	Kit		Yes	
4	Edmark, Level 1	12	Kit		Yes	
4	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	12	N/A	N/A	Yes	
4	Unique Curriculum	12	Web based	N/A		
4	SIPPS	12	Kit	13:978-1-57621-453-4 and 10:1-57621-453-2	Yes	
5	Handwriting Without Tears (1 st)	10	Kit with workbooks	978-1-891627-65-1	Yes	
5	Unique Curriculum	10	Web based	N/A	Yes	
5	Edmark, Level 2	10	Kit		Yes	
5	Open Court (K, Phonemic Awareness & Phonics)	10	Kit		Yes	
5	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	10	N/A	N/A	Yes	
5	SIPPS	10	Kit	13:978-1-57621-453-4 and 10:1-57621-453-2	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of the textbooks/instructional materials at my school site.

Name of Principal



8/25/22

Date

Signature of Principal

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template Updated: 8/09 eca

Yuba County Office of Education Moderate to Severe Special Ed. Programs

High School Instructional Materials Survey

2022-23

English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades 9-12 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
9	Edmark Functional Word Series	7	Kit		Yes	
9	Unique Curriculum	7	Web based	N/A	Yes	
9	Teacher created curricular materials aligned to CCSS standards and IEP Goals & Obj.	7	N/A	N/A	Yes	
10	Unique Curriculum	11	Web based	N/A	Yes	
10	Edmark Functional Word Series	11	Kit		Yes	
10	Teacher created curricular materials aligned to the SEACO standards and IEP Goals & Obj.	11	N/A	N/A	Yes	
10	SIPPS (Beg Level K-3)	11	Kit	13:978-1-57621-453-4 and 10:1-57621-453-2	Yes	
10	Handwriting Without Tears (K)	11	Kit		Yes	

I, Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.


Signature of Principal

8/25/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs

**High School
Instructional Materials Survey**

2022-23

English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades 9-12 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
11	Edmark Functional Word Series	6	Kit		Yes	
11	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	6	N/A	N/A	Yes	
11	SIPPS (Beg Level K-3)	6	Kit	13:978-1-57621-453-4 and 10:1-57621-453-2	Yes	
11	Handwriting Without Tears (K)	6	Kit		Yes	
11	Unique Curriculum	6	Web based	N/A	Yes	
12	Edmark Functional Word Series	36	Kit		Yes	
12	Unique Curriculum	36	Web based	N/A	Yes	
12	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	36	N/A	N/A	Yes	

I, Courtney Cobum confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal



the textbooks/instructional materials at my school site.

Date

8/25/22

Signature of Principal

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Middle School Level (Gr. 6-8)
Instructional Materials Survey
 2022-23
 English/Language Arts

Please list the board approved textbooks/instructional materials being used at your school for Grades 6-8 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
6	Handwriting Without Tears (1 st)	9	Kit with workbooks	978-1-891627-65-1	Yes	
6	Open Court (K, Phonemic Awareness & Phonics)	9	Kit		Yes	
6	Edmark, Level 2	9	Kit		Yes	
6	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
6	Edmark (Level 1 and 2)	9	Kit		Yes	
6	Unique Curriculum	9	Web based	N/A	Yes	
7	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
7	Unique Curriculum	9	Web based	N/A	Yes	
7	SIPPS (Beg Level K-3)	9	Kit	13:978-1-57621-453-4 and 10:1-57621-453-2	Yes	
7	Handwriting Without Tears (K)	9	Kit		Yes	
8	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	
8	Unique Curriculum	11	Web based	N/A	Yes	
8	Edmark (Levels 1 and 2)	11	Kit		Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of the textbooks/instructional materials at my school site.

Name of Principal 

Date 8/25/22

Signature of Principal

Date

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Elementary Level (K-5)
Instructional Materials Survey
2022-23
History/Soc. Studies

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
K	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	24	N/A	N/A	Yes	
1	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	21	N/A	N/A	Yes	
2	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
3	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
4	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	12	N/A	N/A	Yes	
5	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	10	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.

Signature of Principal

Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs

**High School
Instructional Materials Survey**


2022-23

History/Soc. Studies

Please list the board approved textbooks/instructional materials being used at your school for Grades 9-12 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
9	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	7	N/A	N/A	Yes	
10	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	
11	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	6	N/A	N/A	Yes	
12	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	36	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of Courtney Coburn the textbooks/instructional materials at my school site.


Name of Principal

8/25/22
Date


Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Middle School Level (Gr. 6-8)
Instructional Materials Survey
 2022-23
 History

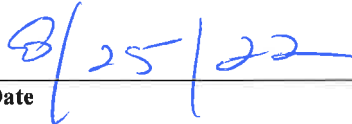
Please list the board approved textbooks/instructional materials being used at your school for Grades 6-8 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
6	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
7	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
8	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of Name of Principal the textbooks/instructional materials at my school site.



 Signature of Principal



 Date


Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eca

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Elementary Level (K-5)
Instructional Materials Survey
2022-23
Math

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
K	Touch Math (K)	24	Kit		Yes	
1	Touch Math (K)	21	Kit		Yes	
2	Touch Math (K)	14	Kit		Yes	
3	Touch Math (1 st and 2 nd)	14	Kit		Yes	
4	Touch Math (1 st and 2 nd)	12	Kit		Yes	
5	Touch Math (1 st and 2 nd)	10	Kit		Yes	

I, Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of Name of Principal the textbooks/instructional materials at my school site.


Signature of Principal

8/25/22
Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
Adopted from CDE template
Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Elementary Level (K-5)
Instructional Materials Survey

2022-23

Math

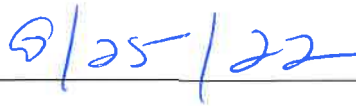
Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
K	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	24	N/A	N/A	Yes	
1	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	21	N/A	N/A	Yes	
2	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
3	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
4	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	12	N/A	N/A	Yes	
5	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	10	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.

Signature of Principal

Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
High School
Instructional Materials Survey
2022-23
Math

Please list the board approved textbooks/instructional materials being used at your school for Grades 9-12 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
9	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	7	N/A	N/A	Yes	
10	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	
11	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	6	N/A	N/A	Yes	
12	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	36	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.



Signature of Principal



Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eca

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Middle School Level (Gr. 6-8)
Instructional Materials Survey
2022-23
Math Sufficiency

Please list the board approved textbooks/instructional materials being used at your school for Grades 6-8 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
6	Touch Math 1 and 2	9	Kit	N/A	Yes	
6	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
7	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
8	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	

I, Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.



Signature of Principal



Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Elementary Level (K-5)
Instructional Materials Survey
 2022-23
 Science

Please list the board approved textbooks/instructional materials being used at your school for Grades K-5 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
K	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	24	N/A	N/A	Yes	
1	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	21	N/A	N/A	Yes	
2	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
3	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	14	N/A	N/A	Yes	
4	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	12	N/A	N/A	Yes	
5	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	10	N/A	N/A	Yes	

I, Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of


 Name of Principal

the textbooks/instructional materials at my school site.

8/25/22
 Date

Signature of Principal

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
High School
Instructional Materials Survey
2022-23
Science

Please list the board approved textbooks/instructional materials being used at your school for Grades 9-12 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
9	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	7	N/A	N/A	Yes	
10	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	
11	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	6	N/A	N/A	Yes	
12	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	36	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of

Name of Principal

the textbooks/instructional materials at my school site.



 Signature of Principal

8/25/22

 Date


Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

Yuba County Office of Education Moderate to Severe Special Ed. Programs
Middle School Level (Gr. 6-8)
Instructional Materials Survey
 2022-23
 Science

Please list the board approved textbooks/instructional materials being used at your school for Grades 6-8 on the form below:

Grade	Adopted Textbooks /Instructional Materials	Number of Students Enrolled	Number of Textbooks	ISBN Number	Sufficient	Insufficient
6	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
7	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	9	N/A	N/A	Yes	
8	Teacher created curricular materials aligned to the CCSS standards and IEP Goals & Obj.	11	N/A	N/A	Yes	

I Courtney Coburn confirm that the number of purchased textbooks/instructional materials listed on this inventory form represent an accurate and current inventory of the textbooks/instructional materials at my school site.
Name of Principal



Signature of Principal

8/25/22

Date

Instructional Materials Survey for compliance with Education Code Sections 1240 (i) and 60119
 Adopted from CDE template
 Updated: 8/09 eea

JOINT RESOLUTION

**RESOLUTION OF THE SUPERINTENDENT OF SCHOOLS AND THE BOARD OF EDUCATION IN
THE COUNTY OF YUBA, STATE OF CALIFORNIA IN THE MATTER OF:
RESOLUTION REGARDING SUFFICIENCY OF INSTRUCTIONAL MATERIALS
AT HARRY P.B. CARDEN, THOMAS E. MATHEWS AND YCOE SPECIAL EDUCATION PROGRAMS**

Resolution No. 2022-02

THE BOARD OF EDUCATION AND THE SUPERINTENDENT OF SCHOOLS OF THE COUNTY OF YUBA DOES HEREBY RESOLVE AS FOLLOWS:

WHEREAS, the governing board of Yuba County Office of Education, in order to comply with the requirements of Education Code Section 60119, held a public hearing October 12, 2022 at 4:30 p.m., which is on or before the eighth week of school (between the first day that students attend school and the eighth week from that day) and which did not take place during or immediately following school hours; and

WHEREAS, the governing board provided at least 10-day notice of the public hearing posted in at least three public places within the county that stated the time, place, and purpose of the hearing, and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Yuba County Office of Education; and

WHEREAS, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home; and

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

Mathematics English/Language Arts Social Studies Science See Attached; and

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

WHEREAS, laboratory science equipment was available for science laboratory classes offered in grades 9-12 inclusive. Laboratory materials were purchased and/or made available as needed for lab classes; and

NOW, THEREFORE, BE IT RESOLVED, that we, the Yuba County Board of Education and Yuba County Superintendent of Schools, do hereby resolve that for the 2022-2023 school year, the Yuba County Office of Education has provided each pupil in Harry P.B. Carden, Thomas E. Mathews and YCOE Special Education Programs with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I, Dr. Francisco Reveles, Superintendent of Schools in the County of Yuba, State of California, do hereby certify that this resolution, proposed jointly by the Yuba County Board of Education and Yuba County Superintendent of Schools, was duly passed and adopted at a regular meeting thereof assembled this 12th day of October 2022, by the following vote, to wit:

AYES:
NOES:
ABSENT:

This resolution shall take effect upon its adoption.
PASSED AND ADOPTED the 12th day of October 2022.

ATTEST:

Francisco Reveles, Ed.D.
Secretary to the Yuba County Board of Education

Francisco Reveles, Superintendent
Yuba County Office of Education

Marjorie Renicker, President
Yuba County Board of Education

YUBA COUNTY OFFICE OF EDUCATION

U.S. Forest Reserve Breakdown

Federal Year 2021 Monies Received in FY 21/22

INPUT FIELDS

TOTAL FOREST RESERVE RECEIVED

Tahoe National Forest	\$	40,483.20
Plumas National Forest	\$	<u>46,141.74</u>
Amount Received by Yuba County:	\$	86,624.94
Total Title I Funds:	\$	<u>86,624.94</u>

FOREST RESERVE RECEIVED FOR ED. 50% of Title I Funds

Tahoe National Forest	\$	20,241.60
Plumas National Forest	\$	<u>23,070.87</u>
YCOE Receipts to be Allocated: <i>Does not include interest & beginning balance</i>	\$	43,312.47
CY Beginning Balance + Interest Received to date: <i>53.28 + 31.33</i>		<u>\$84.61</u>

BREAKDOWN FOR DISTRICTS

Tahoe National Forest

46.73388303147%

Fed Yr 2021 Apportionment Received in 21/22 plus 21/22 Interest & 21/22 Beg. Bal. less 15% for County Sch Serv Fund	\$	20,241.60 39.54 <u>(3,042.17)</u>
Amount Available for Distribution:	\$	17,238.97

Annual ADA 2020-21

Camptonville Union School District	\$11,976.94	44.68	69.475976%
Nevada Union High School District	<u>5,262.03</u>	<u>19.63</u>	<u>30.524024%</u>
	\$17,238.97	64.31	100%

Plumas National Forest

53.26611696852%

Fed Yr 2021 Apportionment Received in 21/22 plus 21/22 Interest & 21/22 Beg. Bal. less 15% for County Sch Serv Fund	\$	23,070.87 45.07 <u>(3,467.39)</u>
Amount Available for Distribution:	\$	19,648.55

Annual ADA 2020-21

Marysville Joint Unified School District	\$12,340.33	90.00	62.805304%
Yuba Community College District	<u>7,308.22</u>	<u>53.30</u>	<u>37.194696%</u>
	\$ 19,648.55	143.3	100%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____

County Superintendent/Designee

(Original signature required)

Date: _____

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

For County Office of Education:

Aaron Thornsberry

Name

CBO

Title

530.749.4856

Telephone

aaron.thornsberry@yubacoe.k12.ca.us

E-mail Address

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	4,172,573.30	1,924,281.00	6,096,854.30	5,472,025.00	1,834,683.00	7,306,708.00	19.8%
2) Federal Revenue		8100-8299	0.00	3,715,112.63	3,715,112.63	0.00	3,072,039.21	3,072,039.21	-17.3%
3) Other State Revenue		8300-8599	81,225.99	3,168,137.37	3,249,363.36	418,413.89	2,319,549.32	2,737,963.21	-15.7%
4) Other Local Revenue		8600-8799	1,025,915.75	9,909,652.84	10,935,568.59	1,019,588.13	10,872,381.96	11,891,970.09	8.7%
5) TOTAL, REVENUES			5,279,715.04	18,717,183.84	23,996,898.88	6,910,027.02	18,098,653.49	25,008,680.51	4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	829,913.79	3,808,816.62	4,638,730.41	953,263.71	4,008,536.25	4,961,799.96	7.0%
2) Classified Salaries		2000-2999	1,895,164.01	4,512,833.97	6,407,997.98	2,152,447.50	5,211,164.43	7,363,611.93	14.9%
3) Employee Benefits		3000-3999	1,161,593.88	3,738,480.77	4,900,074.65	1,357,753.81	4,554,126.93	5,911,880.74	20.6%
4) Books and Supplies		4000-4999	188,890.40	671,186.83	860,077.23	379,087.59	597,508.55	976,596.14	13.5%
5) Services and Other Operating Expenditures		5000-5999	1,050,161.29	3,770,459.85	4,820,621.14	1,126,759.58	3,142,279.95	4,269,039.53	-11.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,063,078.87	1,063,078.87	0.00	111,630.22	111,630.22	-89.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(997,023.09)	924,523.73	(72,499.36)	(1,182,388.76)	1,073,963.45	(108,425.31)	49.6%
9) TOTAL, EXPENDITURES			4,128,700.28	18,489,380.64	22,618,080.92	4,786,923.43	18,699,209.78	23,486,133.21	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,151,014.76	227,803.20	1,378,817.96	2,123,103.59	(600,556.29)	1,522,547.30	10.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,709.56	0.00	7,709.56	5,770.00	0.00	5,770.00	-25.2%
b) Transfers Out		7600-7629	393,899.96	0.00	393,899.96	794,640.35	0.00	794,640.35	101.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(220,707.68)	220,707.68	0.00	(232,180.99)	232,180.99	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(606,898.08)	220,707.68	(386,190.40)	(1,021,051.34)	232,180.99	(788,870.35)	104.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			544,116.68	448,510.88	992,627.56	1,102,052.25	(368,375.30)	733,676.95	-26.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	3,679,707.80	1,103,191.52	4,782,899.32	4,223,824.48	1,551,702.40	5,775,526.88	20.8%
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)									
			3,679,707.80	1,103,191.52	4,782,899.32	4,223,824.48	1,551,702.40	5,775,526.88	20.8%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			3,679,707.80	1,103,191.52	4,782,899.32	4,223,824.48	1,551,702.40	5,775,526.88	20.8%
2) Ending Balance, June 30 (E + F1e)									
			4,223,824.48	1,551,702.40	5,775,526.88	5,325,876.73	1,183,327.10	6,509,203.83	12.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	3,001.00	0.00	3,001.00	0.00	0.00	0.00	-100.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,551,702.40	1,551,702.40	0.00	1,183,327.10	1,183,327.10	-23.7%
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	1,605,173.54	0.00	1,605,173.54	1,396,842.29	0.00	1,396,842.29	-13.0%
Technology Designation									
	0000	9780	156,000.00		156,000.00				
Program Designation									
	0000	9780	1,236,104.00		1,236,104.00				
Lottery									
	1100	9780	213,069.54		213,069.54				
Technology Designation									
	0000	9780				156,000.00		156,000.00	
Program Designation									
	0000	9780				1,076,753.75		1,076,753.75	
Lottery									
	1100	9780				164,088.54		164,088.54	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	2,615,649.94	0.00	2,615,649.94	3,929,034.44	0.00	3,929,034.44	50.2%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,737,662.82	(78,641.55)	4,659,021.27				
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	3,001.00	0.00	3,001.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	69,834.94	3,496,612.23	3,566,447.17				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	477,389.98	57,105.48	534,495.46				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			5,287,888.74	3,475,076.16	8,762,964.90				
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	609,603.84	1,382,580.45	1,992,184.29				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	454,460.42	23,491.71	477,952.13				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	517,301.60	517,301.60				
6) TOTAL, LIABILITIES			1,064,064.26	1,923,373.76	2,987,438.02				
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									

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,223,824.48	1,551,702.40	5,775,526.88				

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6015	Adults in Correctional Facilities	28,785.04	28,785.04
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementat	135,000.00	135,000.00
6266	Educator Effectiveness, FY 2021-22	416,748.22	270,078.46
6300	Lottery: Instructional Materials	101,496.38	81,048.38
6500	Special Education	128,861.00	130,072.98
6536	Special Ed: Dispute Prevention and Dispute Resolution	67,491.42	0.00
6537	Special Ed: Learning Recovery Support	4,691.59	4,691.59
7388	SB 117 COVID-19 LEA Response Funds	3,899.00	0.00
7412	A-G Access/Success Grant	75,000.00	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	75,000.00
7425	Expanded Learning Opportunities (ELO) Grant	45,133.41	844.41
7428	County Safe Schools for All	105,508.14	66,174.13
7430	COVID Mitigation for Counties	70,742.15	0.00
7810	Other Restricted State	2,889.00	2,889.00
9010	Other Restricted Local	290,457.05	313,743.11
Total, Restricted Balance		<u>1,551,702.40</u>	<u>1,183,327.10</u>

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,251,285.00	2,366,930.00	5.1%
2) Federal Revenue		8100-8299	94,081.47	97,567.63	3.7%
3) Other State Revenue		8300-8599	606,131.35	719,690.63	18.7%
4) Other Local Revenue		8600-8799	12,272.60	10,000.00	-18.5%
5) TOTAL, REVENUES			2,963,770.42	3,194,188.26	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,143,393.16	1,217,387.64	6.5%
2) Classified Salaries		2000-2999	476,857.64	513,278.26	7.6%
3) Employee Benefits		3000-3999	726,425.80	794,690.54	9.4%
4) Books and Supplies		4000-4999	85,235.50	229,702.35	169.5%
5) Services and Other Operating Expenditures		5000-5999	430,425.91	525,453.50	22.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,022.00	5,541.12	-8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,693.18	29,977.85	38.2%
9) TOTAL, EXPENDITURES			2,890,053.19	3,316,031.26	14.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,717.23	(121,843.00)	-265.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,717.23	(121,843.00)	-265.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,364,967.30	1,438,684.53	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,364,967.30	1,438,684.53	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,364,967.30	1,438,684.53	5.4%
2) Ending Balance, June 30 (E + F1e)			1,438,684.53	1,316,841.53	-8.5%
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					
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	1,093,674.23	1,060,608.50	-3.0%
Charter School	0000	9780	933,404.70		
Lottery	1100	9780	160,269.53		
Charter School	0000	9780		965,374.97	
Lottery	1100	9780		95,233.53	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,173,828.89		
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	206,471.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36,496.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,416,797.66		
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	428,955.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	445,385.63		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	103,771.86		
6) TOTAL, LIABILITIES			978,113.13		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,438,684.53		

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	67,401.00	50,551.00
6300	Lottery: Instructional Materials	78,237.33	25,097.33
6500	Special Education	0.00	28.73
6536	Special Ed: Dispute Prevention and Dispute Resolution	4,451.73	4,451.73
6537	Special Ed: Learning Recovery Support	20,642.78	20,642.78
7412	A-G Access/Success Grant	75,000.00	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	75,000.00
7425	Expanded Learning Opportunities (ELO) Grant	19,752.46	936.46
7810	Other Restricted State	4,525.00	4,525.00
Total, Restricted Balance		345,010.30	256,233.03

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,398,121.57	3,506,532.17	3.2%
3) Other State Revenue		8300-8599	11,601,709.68	12,988,180.59	12.0%
4) Other Local Revenue		8600-8799	3,617.88	4,000.00	10.6%
5) TOTAL, REVENUES			15,003,449.13	16,498,712.76	10.0%
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	14,999,831.25	16,494,712.76	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,999,831.25	16,494,712.76	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,617.88	4,000.00	10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,617.88	4,000.00	10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	303,623.97	307,241.85	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			303,623.97	307,241.85	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			303,623.97	307,241.85	1.2%
2) Ending Balance, June 30 (E + F1e)			307,241.85	311,241.85	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	210,000.00	210,000.00	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	97,241.85	101,241.85	4.1%
SELPA Program	0000	9780	97,241.85		
SELPA Program	0000	9780		101,241.85	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	329,008.86		
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	6,292,469.89		
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			6,621,478.75		
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	6,245,213.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,023.49		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,314,236.90		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			307,241.85		

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
6500	Special Education	210,000.00	210,000.00
Total, Restricted Balance		210,000.00	210,000.00

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	73,648.27	155,480.70	111.1%
3) Other State Revenue		8300-8599	626,812.01	658,322.00	5.0%
4) Other Local Revenue		8600-8799	521,237.67	443,845.79	-14.8%
5) TOTAL, REVENUES			1,221,697.95	1,257,648.49	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	270,983.12	299,088.14	10.4%
3) Employee Benefits		3000-3999	128,908.23	146,311.60	13.5%
4) Books and Supplies		4000-4999	31,334.45	8,211.00	-73.8%
5) Services and Other Operating Expenditures		5000-5999	744,396.46	725,390.29	-2.6%
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	50,806.19	78,447.46	54.4%
9) TOTAL, EXPENDITURES			1,226,428.45	1,257,448.49	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,730.50)	200.00	-104.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,200.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,200.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,930.50)	200.00	-103.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,027.76	191,097.26	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,027.76	191,097.26	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,027.76	191,097.26	-3.0%
2) Ending Balance, June 30 (E + F1e)			191,097.26	191,297.26	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,764.65	2,764.65	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	188,332.61	188,532.61	0.1%
Child Development Programs	0000	9780	188,332.61		
Child Development Programs	0000	9780		188,532.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(253,949.15)		
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	701,130.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,313.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			448,495.71		
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	223,289.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,335.54		
4) Current Loans		9640			
5) Unearned Revenue		9650	6,773.32		
6) TOTAL, LIABILITIES			257,398.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			191,097.26		

Resource	Description	2021-22 Unaudited Actuals	2022-23 Budget
9010	Other Restricted Local	2,764.65	2,764.65
Total, Restricted Balance		2,764.65	2,764.65

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	60,000.00	60,000.00	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	10,930.51	15,000.00	37.2%
5) TOTAL, REVENUES			70,930.51	75,000.00	5.7%
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	15,664.70	75,000.00	378.8%
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			15,664.70	75,000.00	378.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,265.81	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,265.81	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,014,347.73	2,069,613.54	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,014,347.73	2,069,613.54	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,014,347.73	2,069,613.54	2.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,069,613.54	2,069,613.54	0.0%
Facilities and Maintenance	0000	9760	2,069,613.54		
Facilities and Maintenance	0000	9760		2,069,613.54	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,006,022.54		
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	3,591.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	60,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,069,613.54		
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					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,069,613.54		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,312.47	37,400.00	-13.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	82.33	400.00	385.8%
5) TOTAL, REVENUES			43,394.80	37,800.00	-12.9%
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	36,887.52	32,030.00	-13.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,887.52	32,030.00	-13.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,507.28	5,770.00	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,509.56	5,770.00	-11.4%
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			(6,509.56)	(5,770.00)	-11.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2.28)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53.28	51.00	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53.28	51.00	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53.28	51.00	-4.3%
2) Ending Balance, June 30 (E + F1e)			51.00	51.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	51.00	51.00	0.0%
Forest Reserve Distributions	0000	9780	51.00		
Forest Reserve Distributions	0000	9780		51.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,397.08		
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	51.00		
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			43,448.08		
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	36,887.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,509.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			43,397.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			51.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,125.44	3,000.00	-4.0%
5) TOTAL REVENUES			3,125.44	3,000.00	-4.0%
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)			3,125.44	3,000.00	-4.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,125.44	3,000.00	-4.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	142,545.11	145,670.55	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			142,545.11	145,670.55	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			142,545.11	145,670.55	2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	145,670.55	148,670.55	2.1%
Computer Reserve	0000	9780	145,670.55		
Computer Reserve	0000	9780		148,670.55	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,410.55		
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	260.00		
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			145,670.55		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			145,670.55		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,366,649.26	2,718.75	-99.8%
4) Other Local Revenue		8600-8799	(1,240.02)	0.00	-100.0%
5) TOTAL, REVENUES			1,365,409.24	2,718.75	-99.8%
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	38,084.31	45,056.18	18.3%
6) Capital Outlay		6000-6999	133,668.11	372,238.75	178.5%
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			171,752.42	417,294.93	143.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,193,656.82	(414,576.18)	-134.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	414,576.18	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	414,576.18	New

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,193,656.82	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,863.22	1,217,520.04	5002.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,863.22	1,217,520.04	5002.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,863.22	1,217,520.04	5002.1%
2) Ending Balance, June 30 (E + F1e)			1,217,520.04	1,217,520.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,217,520.04	1,217,520.04	0.0%
Special Education Facility Projects	0000	9760	1,217,520.04		
Special Education Facility	0000	9760		1,217,520.04	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	257,012.02		
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	3,542,758.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,799,770.84		
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	443,657.74		
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	352,314.67		
6) TOTAL, LIABILITIES			795,972.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	1,786,278.39		
2) TOTAL, DEFERRED INFLOWS			1,786,278.39		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,217,520.04		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,231.72	7,423.00	2.6%
5) TOTAL, REVENUES			7,231.72	7,423.00	2.6%
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)			7,231.72	7,423.00	2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,231.72	7,423.00	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	54,152.64	61,384.36	13.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			54,152.64	61,384.36	13.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			54,152.64	61,384.36	13.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	61,384.36	68,807.36	12.1%
	0000	9760	61,384.36		
	0000	9760		68,807.36	
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,276.36		
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	108.00		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			61,384.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			61,384.36		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,161.75	5,000.00	20.1%
5) TOTAL, REVENUES			4,161.75	5,000.00	20.1%
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	392,624.19	390,815.80	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			392,624.19	390,815.80	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(388,462.44)	(385,815.80)	-0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	385,000.00	367,337.88	-4.6%
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			385,000.00	367,337.88	-4.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,462.44)	(18,477.92)	433.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,067,062.64	1,063,600.20	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,067,062.64	1,063,600.20	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,067,062.64	1,063,600.20	-0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,063,600.20	1,045,122.28	-1.7%
COP Reserve	0000	9780	650,000.00		
Maintenance and Repairs	0000	9780	243,600.20		
Communication and Security Systems	0000	9780	170,000.00		
COP Reserve	0000	9780		650,000.00	
Maintenance and Repairs	0000	9780		225,122.28	
Communication and Security Systems	0000	9780		170,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	677,314.20		
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	1,286.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	385,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,063,600.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,063,600.20		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,000.00	57,820.00	20.5%
5) TOTAL, REVENUES			48,000.00	57,820.00	20.5%
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	56,899.96	70,546.29	24.0%
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			56,899.96	70,546.29	24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,899.96)	(12,726.29)	43.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,899.96	12,726.29	43.0%
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			8,899.96	12,726.29	43.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited					
		9791	5,933.15	5,933.15	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,933.15	5,933.15	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)					
			5,933.15	5,933.15	0.0%
2) Ending Net Position, June 30 (E + F1e)					
			5,933.15	5,933.15	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	5,933.15	5,933.15	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(594.12)		
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	8,899.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			8,305.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,372.69		
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			2,372.69		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,933.15		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	215,696.05	208,000.00	-3.6%
5) TOTAL, REVENUES			215,696.05	208,000.00	-3.6%
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	70,032.00	80,000.00	14.2%
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			70,032.00	80,000.00	14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,664.05	128,000.00	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

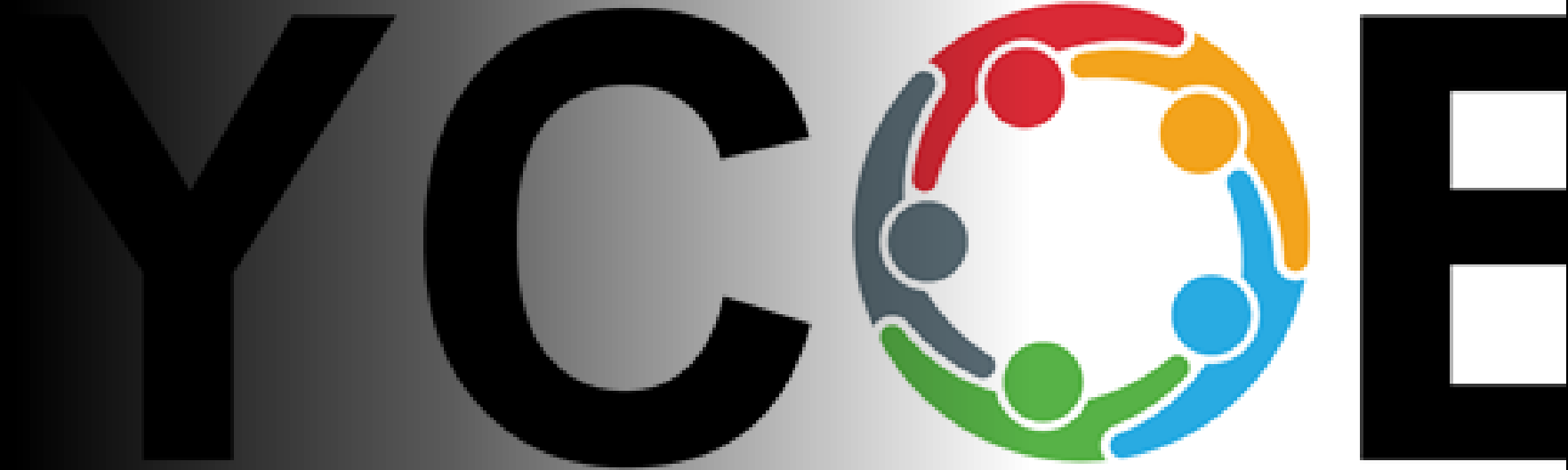
Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			145,664.05	128,000.00	-12.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	768,993.69	914,657.74	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,993.69	914,657.74	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			768,993.69	914,657.74	18.9%
2) Ending Net Position, June 30 (E + F1e)			914,657.74	1,042,657.74	14.0%
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	914,657.74	1,042,657.74	14.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,716,693.74		
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	3,042.00		
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) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			1,719,735.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
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	805,078.00		
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			805,078.00		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			914,657.74		

**Yuba County Office of Education
2021-22 Unaudited Actual Summary
As of 06/30/22**

Activity	Fund 01	Fund 09	Fund 10	Fund 12	Fund 14	Fund 16	Fund 17	Fund 35	Fund 40	Fund 56	Fund 63	Fund 67	Totals
	CSSF General	Career Charter	Spec Ed Pass-Through	Child Development	Deferred Maintenance	Forest Reserve	Special Reserve	CSSF Facility	Spec Res Capital	Debt Service	Other Enterprise	Self Insurance	
Revenue and Transfers In	24,004,608	2,963,770	15,003,449	1,221,698	70,931	43,395	3,125	1,365,409	7,232	389,162	56,900	215,696	45,345,375
Expenditures and Transfers Out	23,011,980	2,890,053	14,999,831	1,227,628	15,665	43,397	0	171,752	0	392,624	56,900	70,032	42,879,862
Difference	992,628	73,717	3,618	-5,930	55,266	-2	3,125	1,193,657	7,232	-3,462	0	145,664	2,465,513
Beginning Fund Balance 7/1/21	4,782,899	1,364,968	303,624	197,028	2,014,348	53	142,545	23,863	54,152	1,067,063	5,933	768,994	10,725,470
Audit Adjustments													0
Audited Beginning Fund Balance	4,782,899	1,364,968	303,624	197,028	2,014,348	53	142,545	23,863	54,152	1,067,063	5,933	768,994	10,725,470
Ending Fund Balance 6/30/22	5,775,527	1,438,685	307,242	191,098	2,069,614	51	145,670	1,217,520	61,384	1,063,601	5,933	914,658	13,190,983
Assets and Liabilities													
Cash Balance	4,662,022	2,173,829	329,009	-253,949	2,006,023	43,397	145,410	257,012	61,276	677,314	-594	1,716,694	11,817,443
Other Assets	4,100,943	242,969	6,292,470	702,445	63,591	51	260	3,542,759	108	386,286	8,900	3,042	15,343,824
Total Assets	8,762,965	2,416,798	6,621,479	448,496	2,069,614	43,448	145,670	3,799,771	61,384	1,063,600	8,306	1,719,736	27,161,267
Liabilities	2,987,438	978,113	6,314,237	257,398	-	43,397	0	2,582,251	-	-	2,373	805,078	13,970,285
Fund Equity (Assets - Liability)	5,775,527	1,438,685	307,242	191,098	2,069,614	51	145,670	1,217,520	61,384	1,063,600	5,933	914,658	13,190,982



Unaudited
Actuals
2021-22

Better Together

Yuba County Board of Education
Meeting October 12, 2022

Introduction

- The Unaudited Actuals (UA) presents the actual financial results for the prior fiscal year ending June 30, 2022. It also presents the 2022-23 fiscal year adopted budget with the changes to the beginning balance based on the actual results.
- The UA is due to California Department of Education on October 15.

Attendance (ADA)



ADA is the major driver of LCFF Sources Revenue. Special Education ADA determines amount of LCFF transferred from districts to the COE to fund special education programs provided by the COE.

	2020-21	2021-22	Change
Carden	31.47	20.00	(11.47)
TE Mathews	35.12	38.66	3.54
Special Education	159.93	133.50	(26.43)
Charter School (Fund 9)	226.83	174.63	(52.20)
County ADA to Determine Operations Grant	14,230.99	13,536.94	(694.05)

2020-21 ADA was based on 2019-20 ADA before effects of the pandemic. 2021-22 was the first year that reflects post-pandemic ADA. The decline in ADA reflects trends statewide.

General Fund Summary



	Unrestricted	Restricted	Total
Revenues & Transfers In	\$5,066,717	\$18,937,892	\$24,004,609
Expenditures & Transfers Out	4,522,600	18,489,381	23,011,981
Change in Fund Balance	\$544,117	\$448,511	\$992,628

Unrestricted Transfers and Contributions

Transfers to Other Funds:

• One Stop Debt Service Fund	\$385,000
• Special Education Preschool Facility	<u>8,900</u>
Total	\$393,900

Transfers from Other Funds

• Transfer from Forest Reserve	\$6,510
• Transfer from Child Development Fund	<u>1,200</u>
Total	\$7,710

Contributions Within General Fund:

• Special Education Program	\$ 32,839
• Routine Restricted Maintenance	171,461
• Title II and Title IV programs	10,182
• Adult Education Program	5,930
• Drug Prevention	<u>296</u>
Total	\$220,708

Change in Unrestricted Fund Balance by Program

Program	Amount
Unrestricted	\$520,037
Adult Ed/CTE	17,246
Escape Financial Software System	-15,533
Juvenile Hall/Community School	39,704
Facility Reserve	98,817
Medi-Cal Administrative	27,667
Differentiated Assistance to Districts	-156,163
State Lottery	12,655
Special Ed Program Support	-313
Total Change in Unrestricted Balance	\$544,117

General Fund Reserve Components

	Unaudited Actuals	Second Interim	Change
Beginning Fund Balance	\$4,782,899	\$4,782,899	\$-
21/22 Increase	992,628	345,067	647,561
21/22 Ending Fund Balance	\$5,775,527	\$5,127,966	\$647,561
<u>Components of Ending Fund Balance:</u>			
Revolving Cash	\$3,001	\$3,000	\$1
Restricted Programs	\$1,551,702	\$1,600,236	-\$48,534
Technology	\$156,000	\$156,000	\$-
Program Designations/LCAP/DA/Other	\$1,236,104	\$736,199	\$499,905
Lottery	\$213,070	\$173,695	\$39,375
Reserve for Economic Uncertainties	\$2,615,650	\$2,458,837	\$156,813

Other Funds



- Charter Fund – Yuba County Career Preparatory Charter
 - Increase to fund balance of \$73,717
 - Significant one-time state grants helped lead to an increase to fund balance
- County School Services Fund
 - Received \$565,879 apportionment for Goldfield School Project
 - In July 2022 after year-end, received \$1,991,984

Conclusion

- Reserve for Economic Uncertainty – Grew from 10 to 11% of total expense budget plus transfers out.
- Cash level is adequate (about 1/5 of annual budget in general fund alone)
- One-time Covid grants are winding down, some new state programs are beginning but will they last during an economic downturn?
- Next Steps:
 - Update adopted budget based on actual ending balances, changing salary assumptions from bargaining agreements for the First Interim Financial Report



	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2020-21 Actual			2021-22 Actual		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,223,600.00		1,223,600.00			1,223,600.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	7,806,115.24		7,806,115.24			7,147,584.00
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	9,029,715.24		9,029,715.24			8,371,184.00
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	61.27		61.27			58.66
5. Other ADA (Preload/Line B4, PY column)	13,236.51		13,236.51			13,119.43
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	1,223,600.00		1,223,600.00			1,223,600.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	2,412,823.00		2,412,823.00			2,412,823.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2020-21			Adjustments to 2021-22		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ((Lines A1 divided by A3) times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2021-22 Annual Report			2022-23 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	58.66		58.66	58.66		58.66
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	58.66	0.00	58.66	58.66	0.00	58.66
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			13,119.43			13,211.29
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	34,703.02		34,703.02	34,723.00		34,723.00
2. Timber Yield Tax (Object 8022)	757.13		757.13	162.00		162.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,443,176.41		3,443,176.41	3,453,000.00		3,453,000.00
5. Unsecured Roll Taxes (Object 8042)	142,895.67		142,895.67	120,938.00		120,938.00
6. Prior Years' Taxes (Object 8043)	6,996.31		6,996.31	13.00		13.00
7. Supplemental Taxes (Object 8044)	144,392.53		144,392.53	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	239,823.20		239,823.20	241,674.00		241,674.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	25,807.03		25,807.03	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	4,038,551.30	0.00	4,038,551.30	3,850,510.00	0.00	3,850,510.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	4,038,551.30	0.00	4,038,551.30	3,850,510.00	0.00	3,850,510.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			43,713.98			28,461.44
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			43,713.98			28,461.44
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	4,369,588.00		4,369,588.00	5,883,128.00		5,883,128.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	4,369,588.00	0.00	4,369,588.00	5,883,128.00	0.00	5,883,128.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	26,960,669.30		26,960,669.30	28,202,868.77		28,202,868.77
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	21,654.28		21,654.28	30,000.00		30,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2021-22 Actual			2022-23 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,223,600.00			1,223,600.00
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9574			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,238,600.14			1,315,981.80
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			7,806,115.24			7,147,584.00
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9912			1.0070
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			8,180,775.67			7,741,037.18
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			9,419,375.81			9,057,018.98
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			4,038,551.30			3,850,510.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			4,369,588.00			5,234,970.42
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			6,758.68			9,674.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			4,045,309.98			3,860,184.71
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			4,369,588.00			5,225,295.71
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			4,045,309.98			
b. State Subventions (Line D13)			4,369,588.00			
c. Less: Excluded Appropriations (Line C24)			43,713.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			8,371,184.00			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			(1,048,191.81)			
SUMMARY	2021-22 Actual			2022-23 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			8,371,184.00			9,057,018.98
17. Appropriations Subject to the Limit (Line D14d)			8,371,184.00			

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

AARON THORNSBERRY, CBO
Gann Contact Person

530.749.4856
Contact Phone Number

JOINT RESOLUTION
YUBA COUNTY OFFICE OF EDUCATION
and
YUBA COUNTY BOARD OF EDUCATION
Resolution No. 2022-03

On the motion by Trustee _____

Duly seconded by Trustee _____

**RESOLUTION OF THE GOVERNING BOARD OF THE YUBA COUNTY OFFICE OF
EDUCATION ADOPTING THE OFFICE’S APPROPRIATIONS LIMIT FOR THE
2021-22 FISCAL YEAR PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA
CONSTITUTION (GANN INITIATIVE)**

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

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

WHEREAS, the County Office of Education must establish an actual Gann limit for the 2021-22 fiscal year and an estimated Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

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

PASSED AND ADOPTED THIS 12th day of October 2022.

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Francisco Reveles, Ed.D.
Secretary to the Yuba County Board of Trustees

Francisco Reveles, Ed.D., Superintendent
Yuba County Office of Education

Marjorie Renicker, President
Yuba County Board of Education