

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

June 21, 2022

5:00pm CLOSED Session

Immediately following the 6:00 pm meeting of the Sierra County Board of Education

Downieville: Downieville School, 130 School St, Downieville CA 95936

Patty Hall, Vice President, District 1 – phall@spjUSD.org

Tom Mooers, District 2 – tmooers@spjUSD.org

Christina Potter, Clerk, District 3 - cpotter@spjUSD.org

Nicole Stannard, President, District 4 – nstannard@spjUSD.org

Vacant, District 5

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District will suspend the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing.

Zoom: <https://us02web.zoom.us/j/84927218673>

Phone dial-in: 669-900-9128

Webinar ID: 849 2721 8673

(Press *6 to unmute)

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYMENT: Consideration of appeal regarding complaint against employee pursuant to Government Code section 54957(b)(2)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees:

Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

- F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK
- G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING
- H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING
- I. REPORT OUT FROM CLOSED SESSION
- J. PRESENTATION
 - 1. K-12 Solar Proposal**
- K. INFORMATION/DISCUSSION ITEMS
 - 1. Superintendent’s Report
 - a. Board Organization – Appointment for District 5
 - b. Safety Task Force
 - c. Facilities
 - d. Deferred Maintenance
 - e. Staffing
 - f. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
Renewal	2022-23	1	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	3	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	3	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	3	SPJUSD	Washoe	Proximity to schools	n/a
Renewal	2022-23	4	SPJUSD	Plumas USD	Childcare in Clio	Yes
Renewal	2022-23	1	SPJUSD	Plumas USD	Childcare in Clio	Yes

- 2. Business Report
 - a. Letter received from the California Department of Education confirming positive certification for the 2021-2022 Second Interim Reports^^
 - b. Account Object Summary-Balance from 07/01/2021 to 05/31/2022**
 - c. Ninth Month Enrollments for the 2021-2022 School Year**
 - d. Tenth Month Enrollments for the 2021-2022 School Year**
 - 3. Staff Reports (5 minutes)
 - 4. SPTA Report (5 minutes)
 - 5. Board Member Reports (5 minutes)
 - 6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code 35145.5; Bylaw 9322; Government Code 54954.3)
- L. CONSENT CALENDAR
 - 1. Approval of minutes for the Regular Board Meeting held May 10, 2022**
 - 2. Approval of Board Report-Checks Dated 05/01/2022 through 05/31/2022**
 - 3. Authorization to enter into a Memorandum of Understanding between Sierra-Plumas Joint Unified School District and Sierra County Office of Education, Contract 2023-001D**

4. Authorization for Superintendent to enter into agreement with School Services of California for the 2022-2023 Fiscal Year, Contract 2023-002D**
5. Authorization for Superintendent to enter into agreement with Janet Hamilton and Pamela Brandon to renew Commercial Lease for 22 Maiden Lane (Tech Shack) in Downieville, July 1, 2022-June 30, 2025, Contract 2023-003D**
6. Approval of Agricultural Career Technical Incentive Grant 2022-2023 Application**
7. Approval of the California Interscholastic Federation Representatives for the 2022-2023 School Year**
8. Approval of assignment of the following:
 - a. Joel Armstrong, 2021-2022 Golf Coach, Loyalton High School
 - b. Joel Armstrong, 2022-2023 Golf Coach, Loyalton High School
 - c. Frank Emsoff, 2022-2023 Varsity Football Assistant Coach, Loyalton High School
 - d. Emma Shaffer, 2022-2023 Track Coach, Loyalton High School
 - e. Emma Shaffer, 2022-2023 Friday Night Club Live Advisor (7-8), Loyalton High School
 - f. Emma Shaffer, 2022-2023 Friday Night Live Advisor (9-12), Loyalton High School
 - g. Corina Corbridge, 2022-2023 Cheer Coach, Loyalton High School
 - h. Cali Griffin, 2022-2023 Teacher in Charge, Loyalton High School
 - i. Laurie Petterson, 2022-2023 Teacher in Charge, Loyalton Elementary School

M. ACTION ITEMS

1. New Business

PUBLIC HEARING – K-12 Science Textbook Adoption

- a. Public Hearing to receive public comment on the Science Textbook Adoption and instructional materials recommendations from the SPJUSD's Science Adoption Advisory Committee, and certify that they are consistent with the content and curricular framework adopted by the California State Board of Education. The Governing Board of the Sierra-Plumas Joint Unified School District will determine through a resolution that they have adhered to all laws and regulations regarding the expenditure of instructional funding. (item b.)

- b. Adoption of Resolution 22-014D, Science Textbook Adoption for Grades TK/Kindergarten through 12th**

ROLL CALL VOTE

- c. Adoption of Resolution 22-015D, Ordering Election, Requesting County Elections to Conduct the Election, Requesting Consolidation of the Election, and Specifications of the Election Order**

ROLL CALL VOTE

PUBLIC HEARING – SPJUSD Budget

- d. Public Hearing to receive public comment on the 2022-2023 SPJUSD Budget (item e.)

- e. Approval of the 2022-2023 Budget and the Criteria & Standards Report**

The proposed budget will be available for public inspection at the Sierra County Office of Education, 109 Beckwith Road, Room 3, Loyalton, California, three days prior to the board meeting between the hours of 8:00 a.m. and 4:30 p.m.

- f. Acceptance of resignation for Katrina Bosworth, Teacher, Downieville Elementary School, 1.0 FTE, effective June 10, 2022
- g. Authorization to fill Teacher, Downieville Elementary School, 1.0 FTE
- h. Approval of assignment of the following:
 - 1. Shawn Maple, Maintenance/Custodian, Downieville Schools, 1.0 FTE, effective June 1, 2022
 - 2. Sarah Torricelli, PE Teacher, Loyalton High School, 1.0 FTE, effective August 22, 2022
 - 3. Jake Hales, Spanish Teacher, Loyalton High School, 1.0 FTE, effective August 22, 2022
 - 4. Donald Negus, ELA/Social Studies Teacher, Loyalton High School, 1.0 FTE, effective August 22, 2022
- i. Procurement of Bleachers for Loyalton High School
- j. Purchasing Storage Shed from Loyalton High School Shop Class
- k. Approval of Adult Education Portable Placement**
- l. Approval of utilizing AB 361 for meetings conducted through July 12, 2022
 - ~This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing
 - ~AB 361 expires January 01, 2024
 - ~Zoom will be available for the public with or without utilizing AB 361


BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- m. 4030—Nondiscrimination in Employment
 - 1. Board Policy, *revisions*^{^^}
- n. 4112.9~4212.9~4312.9—Employee Notifications
 - 1. Exhibit, *revisions*^{^^}
- o. 4141.6~4241.6—Concerted Action/Work Stoppage
 - 1. Board Policy, *revisions*^{^^}
 - 2. Administrative Regulation, *revisions*^{^^}
- p. 5116.1—Intradistrict Open Enrollment
 - 1. Board Policy, *annual review*^{^^}
 - 2. Administrative Regulation, *annual review*^{^^}
 - 3. Exhibit (1), *annual review*^{^^}
 - 4. Exhibit (2), *annual review*^{^^}
- q. 6145—Extracurricular and Cocurricular Activities
 - 1. Board Policy, *annual review*^{^^}
 - 2. Administrative Regulation, *annual review*^{^^}

N. ADVANCED PLANNING

- 1. Next Regular Board Meetings will be held on July 12, 2022, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items

O. ADJOURN



James Berardi, Superintendent

** enclosed

* handout

^^ County agenda backup

James Berardi, Superintendent – jberardi@spjUSD.org

Kristie Jacobsen, Administrative Assistant to the Superintendent – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Nona Griesert, Business Manager – ngriesert@spjUSD.org

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.

DESKTOP SOLAR PROPOSAL



Monday May 9th, 2022

Design: L1. A-Initial-Design

Downieville Junior Senior High School

130 School Street Downieville, CA 95936

We are proposing a Ballasted on Flat TPO Roof solar system estimated to generate 132,979kWh in year 1.

Under the **Pay As You Go** program you buy solar electricity at a substantially lower cost than the utility with **no up front money, a positive cash flow and without adding any debt** while monetizing some of the solar tax incentives. We invest and build the system. Once the system is up and running you pay for the power generated.

- Save money from day 1 with no up front cost.
- Protect your organization against rising electric utility rates.
- Solar price is locked for 25 years.
- No risk to you, we put up all the money, if the system does not work you don't pay.
- Most organizations that own the
- their property can qualify (collateral might be required)
- Adds value to your property.
- Renew, buyout, upgrade, or free removal at the end of the term.
- No need to worry about repairs, we maintain the system at no cost to you.

Savings Analysis based on your consumption

Pay As You Go

a	12 mo. Electric Bill Before Solar ^{*1} <small>for all meters (see back for details)</small>	\$37,245
b	Est. 12 mo. Electric Bill After Solar ^{*2} <small>for all meters (see back for details). This will be paid to the utility.</small>	\$3,059
c	Est. first 12 mo. Pay As You Go Payment ^{*3}	\$26,596
d	Est. Savings for first 12 months ^{*4} <small>(a) minus (b) minus (c)</small>	\$7,590
e	Est. 25 Year Savings ^{*5}	\$603,911
f	Est. 30 Year Savings	\$1,132,742
g	Est. 30 Year Cash Flow	The red area represents the electric bill if you don't go solar. The blue areas shows the new electric bill and solar bill. The difference between the blue and red is your savings.

20%

*1 *2 *3 *4 *5 See Long Term Cash Flow Table on page 2 for footnotes and details.

Some of our customers



Destiny Church, Rocklin, CA 1,000kW



The Father's House, Vacaville, CA



PBS



DESTINY



GOLDEN HILLS
COMMUNITY CHURCH



Bryte
CHURCH



SANTA CRUZ
BIBLE CHURCH



CANYON HILLS
COMMUNITY CHURCH



southwinds CHURCH

Our team has built & financed \$350M of solar projects. We focus primarily on helping nonprofits and schools.

Prepared By

Joel Carr

VP of Business Development



K12 Energy

www.k12energy.com

jcarr@k12energy.com

Main Phone: (916) 583-7000

4821 Golden Foothill Parkway, Suite 220

El Dorado Hills, CA 95762

Proposal expires in 7 days (May 16th, 2022)

CONFIDENTIAL



Pay As You Go Terms

Est. Generation first 12 months	132,979kWh/y1, yield 1,304kWh/kWp/y1
Price x kWh	\$0.2000
Duration / Term	25 years
Price annual inflation	2.9%
Target Solar System Size	102.0kWp DC

Included

- Design
- Engineering
- Permitting
- Construction
- All materials
- All Solar equipment
- Testing & Commissioning
- Online Monitoring

Warranties

- 25 year solar panel production warranty
- 20 year Inverter extended warranty
- 25 year workmanship warranty
- System Performance warranty *For the system owner.*

Assumptions

- Access to site during business hours
- No prevailing or union work required
- K12 is not liable for unmarked or mismarked underground utilities
- 24 hour security is not required
- K12 is not liable for injury from a marked safety area

Excluded

- Tree and stump removal
- Hard rock excavation
- Utility transformer upgrade
- Switchgear upgrade
- Clearing and demolition
- Remodel of existing buildings
- Removal of hazardous materials
- Connection point beyond 300 feet from solar
- Removal unsuitable soils
- Relocation of existing utilities
- Landscaping & Painting
- SWPP Implementation
- Parking lot restriping

Meter(s) included in this proposal

The total consumptions for all meters analyzed is 143,972kWh with an overall average price of 0.259 \$/kWh (total bills / kWh)

Meter	Before Solar Bill				Est. After Solar Bill				
	Demand	Energy	Charges	Total	Demand	Energy	Charges	Total	kWp
B10 8368 B10 8368 ¹	\$8,865	\$22,386	\$5,994	\$37,245	\$0	\$451	\$2,608	\$3,059	102.0
Totals	\$8,865	\$22,386	\$5,994	\$37,245	\$0	\$451	\$2,608	\$3,059	102.0

¹Period 2/1/2021-2/1/2022 Switch from B10 to B1 rate. Est NBC \$2308.

Long Term Cash Flow

Year	Old Electric Bill ¹	Est. New Electric Bill ²	Solar Bill ³	Est. Savings ⁴	Est. Cumulative Savings
1	\$37,245	\$3,059	\$26,596	\$7,590	\$7,590
2	\$39,107	\$3,463	\$27,176	\$8,469	\$16,059
3	\$41,063	\$3,898	\$27,768	\$9,396	\$25,455
4	\$43,116	\$4,366	\$28,373	\$10,376	\$35,831
5	\$45,272	\$4,870	\$28,992	\$11,410	\$47,242
6	\$47,535	\$5,410	\$29,623	\$12,502	\$59,743
7	\$49,912	\$5,990	\$30,269	\$13,653	\$73,396
8	\$52,407	\$6,612	\$30,929	\$14,866	\$88,262
9	\$55,028	\$7,280	\$31,603	\$16,145	\$104,407
10	\$57,779	\$7,995	\$32,292	\$17,493	\$121,900
11	\$60,668	\$8,760	\$32,996	\$18,912	\$140,812
12	\$63,702	\$9,580	\$33,715	\$20,407	\$161,218
13	\$66,887	\$10,457	\$34,450	\$21,980	\$183,199
14	\$70,231	\$11,394	\$35,201	\$23,636	\$206,835
15	\$73,743	\$12,396	\$35,968	\$25,378	\$232,213
16	\$77,430	\$13,467	\$36,752	\$27,211	\$259,423
17	\$81,301	\$14,610	\$37,553	\$29,137	\$288,561
18	\$85,366	\$15,831	\$38,372	\$31,163	\$319,724
19	\$89,635	\$17,134	\$39,208	\$33,293	\$353,017
20	\$94,116	\$18,523	\$40,063	\$35,530	\$388,547
21	\$98,822	\$20,005	\$40,936	\$37,881	\$426,427
22	\$103,763	\$21,585	\$41,828	\$40,350	\$466,778
23	\$108,951	\$23,268	\$42,740	\$42,943	\$509,721
24	\$114,399	\$25,061	\$43,672	\$45,666	\$555,387
25	\$120,119	\$26,971	\$44,624	\$48,524	\$603,911
26-30	\$696,919	\$168,089	\$0	\$528,830	\$1,132,742

¹Your bill if you don't go solar assuming an annual inflation rate of 5.0%. This number excludes taxes and fees.

²Annual amount you would expect to pay the utility if you go solar. This number exclude taxes and fees. We assume an annual electricity inflation of 5.0% and a solar system overall generation degradation of 0.7% which is applied to the bill reduction. We also assume your consumption in the future will be identical to the period we analyzed and that the utility will not change price/rate structures or net metering. This is based on a typical meteorological year at your location.

³Solar bill that is calculated as the kWh generated times the kWh price adjusted annually by an inflation of 2.90%.

⁴Your current electric bill minus your new utility bill minus your new solar bill. We assume at the end of the term you buy the solar system from us.

Documents Required

1. Financials: most recent year-to-date financial statements, plus the two prior years historical financial statements, including balance sheet and income statement (P&L)
2. Mortgage deed of trust & recent statements
3. Articles of Incorporation & By-Laws
4. Copy of recent appraisal, if available

For Customer

DESKTOP SOLAR PROPOSAL



Wednesday June 15th, 2022

Design: L1. A-Initial-Design

Loyalton Elementary

111 Beckwith Rd Loyalton, CA 96118

We are proposing a Composition Roof Racking solar system estimated to generate 102,306kWh in year 1.

Under the **Pay As You Go** program you buy solar electricity at a substantially lower cost than the utility with **no up front money, a positive cash flow and without adding any debt** while monetizing some of the solar tax incentives. We invest and build the system. Once the system is up and running you pay for the power generated.

- Save money from day 1 with no up front cost.
- Protect your organization against rising electric utility rates.
- Solar price is locked for 25 years.
- No risk to you, we put up all the money, if the system does not work you don't pay.
- Most organizations that own the
- their property can qualify (collateral might be required)
- Adds value to your property.
- Renew, buyout, upgrade, or free removal at the end of the term.
- No need to worry about repairs, we maintain the system at no cost to you.

Savings Analysis based on your consumption

Pay As You Go

a	12 mo. Electric Bill Before Solar ^{*1} <small>for all meters (see back for details)</small>	\$21,326
b	Est. 12 mo. Electric Bill After Solar ^{*2} <small>for all meters (see back for details). This will be paid to the utility.</small>	\$5,598
c	Est. first 12 mo. Pay As You Go Payment ^{*3}	\$14,323
d	Est. Savings for first 12 months ^{*4} <small>(a) minus (b) minus (c)</small>	\$1,405
e	Est. 25 Year Savings ^{*5}	\$209,443
f	Est. 30 Year Savings	\$452,743
g	Est. 30 Year Cash Flow	The red area represents the electric bill if you don't go solar. The blue areas shows the new electric bill and solar bill. The difference between the blue and red is your savings.

7%

*1 *2 *3 *4 *5 See Long Term Cash Flow Table on page 2 for footnotes and details.

Some of our customers



Destiny Church, Rocklin, CA 1,000kW



The Father's House, Vacaville, CA



PBS



DESTINY



GOLDEN HILLS
COMMUNITY CHURCH



Bryte
CHURCH



SANTA CRUZ
BIBLE CHURCH



CANYON HILLS
COMMUNITY CHURCH



southwinds CHURCH

Our team has built & financed \$350M of solar projects. We focus primarily on helping nonprofits and schools.

Prepared By

Joel Carr

VP of Business Development



K12 Energy

www.k12energy.com

jcarr@k12energy.com

Main Phone: (916) 583-7000

4821 Golden Foothill Parkway, Suite 220

El Dorado Hills, CA 95762

Proposal expires in 7 days (Jun 22nd, 2022)

CONFIDENTIAL



Pay As You Go Terms

Est. Generation first 12 months	102,306kWh/y1, yield 1,312kWh/kWp/y1
Price x kWh	\$0.1400
Duration / Term	25 years
Price annual inflation	2.9%
Target Solar System Size	78.0kWp DC

Included

- Design
- Engineering
- Permitting
- Construction
- All materials
- All Solar equipment
- Testing & Commissioning
- Online Monitoring

Warranties

- 25 year solar panel production warranty
- 20 year Inverter extended warranty
- 25 year workmanship warranty
- System Performance warranty *For the system owner.*

Assumptions

- Access to site during business hours
- No prevailing or union work required
- K12 is not liable for unmarked or mismarked underground utilities
- 24 hour security is not required
- K12 is not liable for injury from a marked safety area

Excluded

- Tree and stump removal
- Hard rock excavation
- Utility transformer upgrade
- Switchgear upgrade
- Clearing and demolition
- Remodel of existing buildings
- Removal of hazardous materials
- Connection point beyond 300 feet from solar
- Removal unsuitable soils
- Relocation of existing utilities
- Landscaping & Painting
- SWPP Implementation
- Parking lot restriping

Meter(s) included in this proposal

The total consumptions for all meters analyzed is 107,840kWh with an overall average price of 0.198 \$/kWh (total bills / kWh)

Meter	Before Solar Bill				Est. After Solar Bill				kWp
	Demand	Energy	Charges	Total	Demand	Energy	Charges	Total	
e5a e5a ¹	\$5,707	\$15,094	\$525	\$21,326	\$4,690	\$383	\$525	\$5,598	78.0
Totals	\$5,707	\$15,094	\$525	\$21,326	\$4,690	\$383	\$525	\$5,598	78.0

¹Period 5/1/2021-5/1/2022 Stay on current rate. Est NBC \$525.

Long Term Cash Flow

Year	Old Electric Bill ¹	Est. New Electric Bill ²	Solar Bill ³	Est. Savings ⁴	Est. Cumulative Savings
1	\$21,326	\$5,598	\$14,323	\$1,405	\$1,405
2	\$22,392	\$5,994	\$14,635	\$1,764	\$3,169
3	\$23,512	\$6,414	\$14,954	\$2,144	\$5,313
4	\$24,688	\$6,860	\$15,280	\$2,547	\$7,861
5	\$25,922	\$7,334	\$15,613	\$2,975	\$10,835
6	\$27,218	\$7,837	\$15,953	\$3,427	\$14,262
7	\$28,579	\$8,372	\$16,301	\$3,906	\$18,169
8	\$30,008	\$8,939	\$16,656	\$4,413	\$22,581
9	\$31,508	\$9,541	\$17,019	\$4,948	\$27,529
10	\$33,084	\$10,179	\$17,390	\$5,514	\$33,043
11	\$34,738	\$10,856	\$17,770	\$6,112	\$39,155
12	\$36,475	\$11,575	\$18,157	\$6,743	\$45,898
13	\$38,298	\$12,337	\$18,553	\$7,409	\$53,307
14	\$40,213	\$13,144	\$18,957	\$8,112	\$61,420
15	\$42,224	\$14,000	\$19,370	\$8,853	\$70,273
16	\$44,335	\$14,908	\$19,792	\$9,635	\$79,908
17	\$46,552	\$15,870	\$20,224	\$10,459	\$90,367
18	\$48,880	\$16,889	\$20,665	\$11,326	\$101,693
19	\$51,324	\$17,968	\$21,115	\$12,240	\$113,934
20	\$53,890	\$19,112	\$21,575	\$13,203	\$127,136
21	\$56,584	\$20,323	\$22,046	\$14,216	\$141,352
22	\$59,413	\$21,605	\$22,526	\$15,282	\$156,634
23	\$62,384	\$22,964	\$23,017	\$16,403	\$173,037
24	\$65,503	\$24,402	\$23,519	\$17,583	\$190,620
25	\$68,778	\$25,924	\$24,031	\$18,823	\$209,443
26-30	\$399,047	\$155,747	\$0	\$243,300	\$452,743

¹Your bill if you don't go solar assuming an annual inflation rate of 5.0%. This number excludes taxes and fees.

²Annual amount you would expect to pay the utility if you go solar. This number exclude taxes and fees. We assume an annual electricity inflation of 5.0% and a solar system overall generation degradation of 0.7% which is applied to the bill reduction. We also assume your consumption in the future will be identical to the period we analyzed and that the utility will not change price/rate structures or net metering. This is based on a typical meteorological year at your location.

³Solar bill that is calculated as the kWh generated times the kWh price adjusted annually by an inflation of 2.90%.

⁴Your current electric bill minus your new utility bill minus your new solar bill. We assume at the end of the term you buy the solar system from us.

Documents Required

1. Financials: most recent year-to-date financial statements, plus the two prior years historical financial statements, including balance sheet and income statement (P&L)
2. Mortgage deed of trust & recent statements
3. Articles of Incorporation & By-Laws
4. Copy of recent appraisal, if available

For Customer

DESKTOP SOLAR PROPOSAL



Wednesday June 15th, 2022

Design: L1. A-Initial-Design

Loyalton High School

700 Fourth St Loyalton , CA 96118

We are proposing a Ballasted on Flat TPO Roof solar system estimated to generate 221,210kWh in year 1.

Under the **Pay As You Go** program you buy solar electricity at a substantially lower cost than the utility with **no up front money, a positive cash flow and without adding any debt** while monetizing some of the solar tax incentives. We invest and build the system. Once the system is up and running you pay for the power generated.

- Save money from day 1 with no up front cost.
- Protect your organization against rising electric utility rates.
- Solar price is locked for 25 years.
- No risk to you, we put up all the money, if the system does not work you don't pay.
- Most organizations that own the
- their property can qualify (collateral might be required)
- Adds value to your property.
- Renew, buyout, upgrade, or free removal at the end of the term.
- No need to worry about repairs, we maintain the system at no cost to you.

Savings Analysis based on your consumption

Pay As You Go

a	12 mo. Electric Bill Before Solar ^{*1} <small>for all meters (see back for details)</small>	\$37,881
b	Est. 12 mo. Electric Bill After Solar ^{*2} <small>for all meters (see back for details). This will be paid to the utility.</small>	\$5,788
c	Est. first 12 mo. Pay As You Go Payment ^{*3}	\$29,863
d	Est. Savings for first 12 months ^{*4} <small>(a) minus (b) minus (c)</small>	\$2,230
		6%
e	Est. 25 Year Savings ^{*5}	\$406,472
f	Est. 30 Year Savings	\$902,926
g	Est. 30 Year Cash Flow	The red area represents the electric bill if you don't go solar. The blue areas shows the new electric bill and solar bill. The difference between the blue and red is your savings.

^{*1} ^{*2} ^{*3} ^{*4} ^{*5} See Long Term Cash Flow Table on page 2 for footnotes and details.

Some of our customers



Destiny Church, Rocklin, CA 1,000kW



The Father's House, Vacaville, CA



PBS



DESTINY



GOLDEN HILLS
COMMUNITY CHURCH



Bryte
CHURCH



SANTA CRUZ
BIBLE CHURCH



CANYON HILLS
COMMUNITY CHURCH



southwinds CHURCH

Our team has built & financed \$350M of solar projects. We focus primarily on helping nonprofits and schools.

Prepared By

Joel Carr

VP of Business Development



K12 Energy

www.k12energy.com

jcarr@k12energy.com

Main Phone: (916) 583-7000

4821 Golden Foothill Parkway, Suite 220

El Dorado Hills, CA 95762

Proposal expires in 7 days (Jun 22nd, 2022)

CONFIDENTIAL



Pay As You Go Terms

Est. Generation first 12 months	221,210kWh/y1, yield 1,444kWh/kWp/y1
Price x kWh	\$0.1350
Duration / Term	25 years
Price annual inflation	2.9%
Target Solar System Size	153.2kWp DC

Included

- Design
- Engineering
- Permitting
- Construction
- All materials
- All Solar equipment
- Testing & Commissioning
- Online Monitoring

Warranties

- 25 year solar panel production warranty
- 20 year Inverter extended warranty
- 25 year workmanship warranty
- System Performance warranty *For the system owner.*

Assumptions

- Access to site during business hours
- No prevailing or union work required
- K12 is not liable for unmarked or mismarked underground utilities
- 24 hour security is not required
- K12 is not liable for injury from a marked safety area

Excluded

- Tree and stump removal
- Hard rock excavation
- Utility transformer upgrade
- Switchgear upgrade
- Clearing and demolition
- Remodel of existing buildings
- Removal of hazardous materials
- Connection point beyond 300 feet from solar
- Removal unsuitable soils
- Relocation of existing utilities
- Landscaping & Painting
- SWPP Implementation
- Parking lot restriping

Meter(s) included in this proposal

The total consumptions for all meters analyzed is 223,735kWh with an overall average price of 0.169 \$/kWh (total bills / kWh)

Meter	Before Solar Bill				Est. After Solar Bill				kWp
	Demand	Energy	Charges	Total	Demand	Energy	Charges	Total	
E52 e52 ¹	\$6,187	\$31,169	\$525	\$37,881	\$5,263	\$0	\$525	\$5,788	153.2
Totals	\$6,187	\$31,169	\$525	\$37,881	\$5,263	\$0	\$525	\$5,788	153.2

¹Period 5/1/2021-5/1/2022 Stay on current rate. Est NBC \$525.

Long Term Cash Flow

Year	Old Electric Bill ¹	Est. New Electric Bill ²	Solar Bill ³	Est. Savings ⁴	Est. Cumulative Savings
1	\$37,881	\$5,788	\$29,863	\$2,230	\$2,230
2	\$39,775	\$6,313	\$30,514	\$2,947	\$5,177
3	\$41,764	\$6,875	\$31,179	\$3,710	\$8,887
4	\$43,852	\$7,475	\$31,859	\$4,518	\$13,405
5	\$46,045	\$8,116	\$32,553	\$5,375	\$18,779
6	\$48,347	\$8,801	\$33,263	\$6,283	\$25,063
7	\$50,764	\$9,531	\$33,988	\$7,245	\$32,307
8	\$53,302	\$10,311	\$34,729	\$8,262	\$40,570
9	\$55,967	\$11,143	\$35,486	\$9,339	\$49,908
10	\$58,766	\$12,029	\$36,259	\$10,477	\$60,386
11	\$61,704	\$12,974	\$37,050	\$11,680	\$72,066
12	\$64,789	\$13,981	\$37,857	\$12,951	\$85,017
13	\$68,029	\$15,054	\$38,682	\$14,293	\$99,310
14	\$71,430	\$16,196	\$39,526	\$15,709	\$115,019
15	\$75,002	\$17,411	\$40,387	\$17,203	\$132,222
16	\$78,752	\$18,705	\$41,267	\$18,779	\$151,001
17	\$82,689	\$20,082	\$42,167	\$20,441	\$171,442
18	\$86,824	\$21,546	\$43,086	\$22,192	\$193,633
19	\$91,165	\$23,103	\$44,025	\$24,037	\$217,670
20	\$95,723	\$24,759	\$44,985	\$25,980	\$243,650
21	\$100,510	\$26,518	\$45,965	\$28,026	\$271,676
22	\$105,535	\$28,388	\$46,967	\$30,180	\$301,856
23	\$110,812	\$30,374	\$47,991	\$32,446	\$334,302
24	\$116,352	\$32,484	\$49,037	\$34,831	\$369,133
25	\$122,170	\$34,725	\$50,106	\$37,339	\$406,472
26-30	\$708,820	\$212,366	\$0	\$496,453	\$902,926

¹Your bill if you don't go solar assuming an annual inflation rate of 5.0%. This number excludes taxes and fees.

²Annual amount you would expect to pay the utility if you go solar. This number exclude taxes and fees. We assume an annual electricity inflation of 5.0% and a solar system overall generation degradation of 0.7% which is applied to the bill reduction. We also assume your consumption in the future will be identical to the period we analyzed and that the utility will not change price/rate structures or net metering. This is based on a typical meteorological year at your location.

³Solar bill that is calculated as the kWh generated times the kWh price adjusted annually by an inflation of 2.90%.

⁴Your current electric bill minus your new utility bill minus your new solar bill. We assume at the end of the term you buy the solar system from us.

Documents Required

1. Financials: most recent year-to-date financial statements, plus the two prior years historical financial statements, including balance sheet and income statement (P&L)
2. Mortgage deed of trust & recent statements
3. Articles of Incorporation & By-Laws
4. Copy of recent appraisal, if available

For Customer

DESKTOP SOLAR PROPOSAL



Wednesday June 15th, 2022

Design: L1. A-Initial-Design

Loyalton School Bus Charging Station

700 Fourth St Loyalton , CA 96118

We are proposing a Ballasted on Flat TPO Roof solar system estimated to generate 40,942kWh in year 1.

Under the **Pay As You Go** program you buy solar electricity at a substantially lower cost than the utility with **no up front money, a positive cash flow and without adding any debt** while monetizing some of the solar tax incentives. We invest and build the system. Once the system is up and running you pay for the power generated.

- Save money from day 1 with no up front cost.
- Protect your organization against rising electric utility rates.
- Solar price is locked for 25 years.
- No risk to you, we put up all the money, if the system does not work you don't pay.
- Most organizations that own the
- their property can qualify (collateral might be required)
- Adds value to your property.
- Renew, buyout, upgrade, or free removal at the end of the term.
- No need to worry about repairs, we maintain the system at no cost to you.

Savings Analysis based on your consumption

Pay As You Go

a	12 mo. Electric Bill Before Solar ^{*1} <small>for all meters (see back for details)</small>	\$11,248
b	Est. 12 mo. Electric Bill After Solar ^{*2} <small>for all meters (see back for details). This will be paid to the utility.</small>	\$4,394
c	Est. first 12 mo. Pay As You Go Payment ^{*3}	\$5,937
d	Est. Savings for first 12 months ^{*4} <small>(a) minus (b) minus (c)</small>	\$917
		8%
e	Est. 25 Year Savings ^{*5}	\$101,271
f	Est. 30 Year Savings	\$207,297
g	Est. 30 Year Cash Flow	The red area represents the electric bill if you don't go solar. The blue areas shows the new electric bill and solar bill. The difference between the blue and red is your savings.

^{*1} ^{*2} ^{*3} ^{*4} ^{*5} See Long Term Cash Flow Table on page 2 for footnotes and details.

Some of our customers



PBS



DESTINY



GOLDEN HILLS
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Bryte
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SANTA CRUZ
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CANYON HILLS
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Our team has built & financed \$350M of solar projects. We focus primarily on helping nonprofits and schools.

Prepared By

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K12 Energy

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jcarr@k12energy.com

Main Phone: (916) 583-7000

4821 Golden Foothill Parkway, Suite 220

El Dorado Hills, CA 95762

Proposal expires in 7 days (Jun 22nd, 2022)

CONFIDENTIAL



Pay As You Go Terms

Est. Generation first 12 months	40,942kWh/y1, yield 1,462kWh/kWp/y1
Price x kWh	\$0.1450
Duration / Term	25 years
Price annual inflation	2.9%
Target Solar System Size	28.0kWp DC

Included	Warranties	Assumptions	Excluded
<ul style="list-style-type: none"> Design Engineering Permitting Construction All materials All Solar equipment Testing & Commissioning Online Monitoring 	<ul style="list-style-type: none"> 25 year solar panel production warranty 20 year Inverter extended warranty 25 year workmanship warranty System Performance warranty <i>For the system owner.</i> 	<ul style="list-style-type: none"> Access to site during business hours No prevailing or union work required K12 is not liable for unmarked or mismarked underground utilities 24 hour security is not required K12 is not liable for injury from a marked safety area 	<ul style="list-style-type: none"> Tree and stump removal Hard rock excavation Utility transformer upgrade Switchgear upgrade Clearing and demolition Remodel of existing buildings Removal of hazardous materials Connection point beyond 300 feet from solar Removal unsuitable soils Relocation of existing utilities Landscaping & Painting SWPP Implementation Parking lot restriping

Meter(s) included in this proposal

The total consumptions for all meters analyzed is 44,620kWh with an overall average price of 0.252 \$/kWh (total bills / kWh)

Meter	Before Solar Bill				Est. After Solar Bill				kWh
	Demand	Energy	Charges	Total	Demand	Energy	Charges	Total	
E5A E5A ¹	\$4,512	\$6,211	\$525	\$11,248	\$3,597	\$272	\$525	\$4,394	28.0
Totals	\$4,512	\$6,211	\$525	\$11,248	\$3,597	\$272	\$525	\$4,394	28.0

¹Period 4/1/2021-4/1/2022 Stay on current rate. Est NBC \$525.

Long Term Cash Flow

Year	Old Electric Bill ¹	Est. New Electric Bill ²	Solar Bill ³	Est. Savings ⁴	Est. Cumulative Savings
1	\$11,248	\$4,394	\$5,937	\$917	\$917
2	\$11,810	\$4,664	\$6,066	\$1,080	\$1,998
3	\$12,401	\$4,950	\$6,198	\$1,253	\$3,251
4	\$13,021	\$5,252	\$6,333	\$1,436	\$4,686
5	\$13,672	\$5,572	\$6,471	\$1,629	\$6,315
6	\$14,356	\$5,910	\$6,612	\$1,833	\$8,148
7	\$15,073	\$6,267	\$6,757	\$2,049	\$10,198
8	\$15,827	\$6,646	\$6,904	\$2,278	\$12,476
9	\$16,618	\$7,045	\$7,054	\$2,519	\$14,994
10	\$17,449	\$7,468	\$7,208	\$2,773	\$17,768
11	\$18,322	\$7,915	\$7,365	\$3,042	\$20,810
12	\$19,238	\$8,387	\$7,526	\$3,325	\$24,135
13	\$20,200	\$8,886	\$7,690	\$3,624	\$27,759
14	\$21,210	\$9,413	\$7,857	\$3,939	\$31,698
15	\$22,270	\$9,971	\$8,029	\$4,271	\$35,968
16	\$23,384	\$10,560	\$8,204	\$4,620	\$40,589
17	\$24,553	\$11,182	\$8,382	\$4,988	\$45,577
18	\$25,781	\$11,839	\$8,565	\$5,376	\$50,953
19	\$27,070	\$12,534	\$8,752	\$5,784	\$56,737
20	\$28,423	\$13,267	\$8,943	\$6,213	\$62,950
21	\$29,844	\$14,042	\$9,138	\$6,665	\$69,615
22	\$31,337	\$14,860	\$9,337	\$7,139	\$76,754
23	\$32,903	\$15,725	\$9,540	\$7,639	\$84,393
24	\$34,548	\$16,637	\$9,748	\$8,163	\$92,556
25	\$36,276	\$17,601	\$9,961	\$8,715	\$101,271
26-30	\$210,470	\$104,444	\$0	\$106,026	\$207,297

¹Your bill if you don't go solar assuming an annual inflation rate of 5.0%. This number excludes taxes and fees.

²Annual amount you would expect to pay the utility if you go solar. This number exclude taxes and fees. We assume an annual electricity inflation of 5.0% and a solar system overall generation degradation of 0.7% which is applied to the bill reduction. We also assume your consumption in the future will be identical to the period we analyzed and that the utility will not change price/rate structures or net metering. This is based on a typical meteorological year at your location.

³Solar bill that is calculated as the kWh generated times the kWh price adjusted annually by an inflation of 2.90%.

⁴Your current electric bill minus your new utility bill minus your new solar bill. We assume at the end of the term you buy the solar system from us.

Documents Required

- Financials: most recent year-to-date financial statements, plus the two prior years historical financial statements, including balance sheet and income statement (P&L)
- Mortgage deed of trust & recent statements
- Articles of Incorporation & By-Laws
- Copy of recent appraisal, if available

For Customer

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,790,229.00	1,928,351.00	174,581.30	1,608,558.95	145,210.75
1105	Per Diem - Same Day Travel	100.00	100.00			100.00
1115	Extra Duty Hourly	2,000.00	17,000.00		7,459.12	9,540.88
1120	Certificated Substitutes	27,210.00	34,580.00		49,380.00	14,800.00-
1300	Certificated Superv/Admin Sala	247,987.00	234,715.00	19,445.01	213,995.61	1,274.38
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00	1,000.00	8,346.08	4,653.92
	Total for Object 1000	2,081,526.00	2,228,746.00	195,026.31	1,887,739.76	145,979.93
2100	Instructional Aides Salaries	238,973.00	221,938.00	31,720.93	179,884.83	10,332.24
2115	Inst. Aide Extra Duty	1,000.00	1,000.00		617.74	382.26
2120	Instructional Aides Substitute	2,500.00	7,042.00		10,260.93	3,218.93-
2200	Classified Support Salaries	328,709.00	347,344.00	29,901.01	266,908.93	50,534.06
2201	Bus Driver	55,098.00	48,839.00	4,995.54	39,916.10	3,927.36
2215	Classified Extra Duty	7,500.00	10,500.00		7,599.19	2,900.81
2220	Classified Support Substitute	18,000.00	25,000.00		28,689.19	3,689.19-
2300	Classified Sup/Admin Salaries	99,843.00	128,052.00	276.25	21,570.35	106,205.40
2400	Clerical & Office Salaries	151,076.00	154,010.00	17,215.26	134,080.44	2,714.30
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		4,690.11	309.89
2900	Other Classified Salaries	4,396.00	4,326.00	685.13	3,566.30	74.57
2915	Other Classified Extra Duty		147.00		147.11	.11-
	Total for Object 2000	912,095.00	953,198.00	84,794.12	697,931.22	170,472.66
3101	State Teachers Retirement Syst	548,894.00	577,063.00	31,585.21	302,330.09	243,147.70
3102	State Teachers Retirement Syst	8,761.00	8,761.00			8,761.00
3201	Public Employees Retirement Sy	1,000.00	1,440.00		687.31	752.69
3202	Public Employees Retirement Sy	222,602.00	222,673.00	12,066.32	132,051.98	78,554.70
3311	OASDI-Certificated Positions	1,890.00	2,346.00		1,449.42	896.58
3312	OASDI-Classified Positions	55,253.00	57,270.00	5,105.23	42,906.68	9,258.09
3321	Medicare-Certificated Position	29,304.00	31,464.00	2,633.59	25,966.50	2,863.91
3322	Medicare-Classified Positions	12,941.00	13,415.00	1,194.76	10,076.31	2,143.93
3401	Health & Welfare -Certificated	417,461.00	449,766.00	43,009.51	401,863.90	4,892.59
3402	Health & Welfare-Classified Po	157,829.00	235,487.00	14,906.62	164,071.13	56,509.25
3501	State Unemployment Insurance-C	26,460.00	11,601.00	975.13	9,530.18	1,095.69
3502	State Unemployment Insurance-	11,209.00	4,758.00	423.69	3,572.81	761.50
3601	Workers' Compensation Insuranc	70,315.00	69,536.00	5,844.00	56,912.89	6,779.11
3602	Workers' Compensation Insuranc	30,139.00	29,032.00	2,586.01	22,664.44	3,781.55
3901	Other Benefits, Certificated P	70,147.00	87,684.00		63,451.98	24,232.02
	Total for Object 3000	1,664,205.00	1,802,296.00	120,330.07	1,237,535.62	444,430.31

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2022, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4100	Textbooks	85,055.00	103,602.00		25,119.45	78,482.55
4300	Class Mat'l and Supplies	45,316.00	70,240.00	4,907.44	39,839.05	25,493.51
4301	Class Consumable Mat'l	6,000.00	6,000.00		969.58	5,030.42
4302	Class Paper/Toner	9,000.00	9,000.00	1,193.05	9,933.54	2,126.59
4305	Other Student M&S	36,000.00	39,990.00	4,079.11	16,363.85	19,547.04
4320	Custodial Grounds Supplies	30,000.00	109,000.00	6,154.06	37,637.00	65,208.94
4330	Office Supplies	19,500.00	19,500.00	2,994.38	8,993.77	7,511.85
4350	Vehicle Maint. M&S	44,000.00	43,755.00	883.93	8,001.41	34,869.66
4351	Vehicle FUEL	20,500.00	20,500.00	469.32	16,348.78	3,681.90
4399	M&S Misc -undesignated	34,405.00	105,535.00			105,535.00
4400	Non-Capital Equipment (Up to \$	171,377.00	279,478.00	9,810.18	194,235.02	75,432.80
	Total for Object 4000	501,153.00	806,600.00	30,491.47	357,441.45	418,667.08
5100	Subagreement for Services	185,000.00	185,000.00	112,793.97	61,206.03	11,000.00
5200	Travel & Conferences	35,280.00	218,847.00	2,041.19	34,088.92	182,716.89
5300	Dues & Membership	13,250.00	13,327.00	864.46	8,747.18	3,715.36
5400	Insurance-Fire, liability, etc	108,500.00	145,000.00		156,480.49	11,480.49
5510	Power	118,750.00	118,750.00	20,183.49	112,790.51	14,224.00
5520	Garbage	5,000.00	7,000.00	1,178.28	5,681.72	140.00
5530	Water	55,000.00	60,000.00	13,377.05	45,622.95	1,000.00
5540	Propane	89,000.00	90,500.00	9,780.61	120,095.44	39,376.05
5590	Miscellaneous Utilities	15,000.00	15,000.00		16,317.53	1,317.53
5600	Rentals, Leases & Repairs	83,750.00	83,750.00	17,768.66	74,168.52	8,187.18
5800	Services & Operating Expense		45,000.00			45,000.00
5810	Legal Expenses	7,500.00	20,000.00		17,163.00	2,837.00
5812	Board Election Expense	2,000.00	2,000.00			2,000.00
5840	Audit Expense	13,785.00	13,785.00			13,785.00
5860	Solid Waste Tax	10,000.00	12,500.00		7,692.12	4,807.88
5890	Contracts/Service	537,132.00	780,541.00	170,089.47	474,993.64	135,457.89
5899	SCOE Interagency Reimburse			4,602.50	6,391.08	10,993.58
5900	Communications	3,500.00	3,500.00	763.95	2,704.55	31.50
5910	Telephone-Monthly Service	12,275.00	12,275.00	3,291.38	7,576.12	1,407.50
5990	Other Communications			263.63		263.63
	Total for Object 5000	1,294,722.00	1,826,775.00	356,998.64	1,151,719.80	318,056.56
6200	Building & Improvements	205,000.00	105,049.00		40,490.00	64,559.00
6400	Equipment	22,500.00	56,500.00	5,510.35	24,657.38	26,332.27
6500	Equipment Replacement	55,000.00	55,000.00		16,398.75	38,601.25

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2022, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
Total for Object 6000		282,500.00	216,549.00	5,510.35	81,546.13	129,492.52
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00	32,472.54-	32,472.54
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	83,625.00	89,364.00			89,364.00
Total for Object 7000		188,075.00	193,814.00	104,450.00	32,472.54-	121,836.54
Total for Fund 01 and Expense accounts		6,924,276.00	8,027,978.00	897,600.96	5,381,441.44	1,748,935.60
Fund 13 - Cafeteria						
2200	Classified Support Salaries	83,606.00	84,697.00	12,398.59	71,793.00	505.41
2215	Classified Extra Duty	500.00	1,500.00		741.98	758.02
2220	Classified Support Substitute	1,500.00	1,500.00		171.00	1,329.00
Total for Object 2000		85,606.00	87,697.00	12,398.59	72,705.98	2,592.43
3202	Public Employees Retirement Sy	17,875.00	17,748.00	1,771.58	15,491.98	484.44
3312	OASDI-Classified Positions	5,147.00	5,255.00	750.13	4,350.75	154.12
3322	Medicare-Classified Positions	1,204.00	1,229.00	175.44	1,017.48	36.08
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	1,753.66	15,782.94	.40
3502	State Unemployment Insurance-	1,052.00	439.00	62.00	363.52	13.48
3602	Workers' Compensation Insuranc	2,804.00	2,659.00	379.71	2,202.42	76.87
Total for Object 3000		45,619.00	44,867.00	4,892.52	39,209.09	765.39
4340	Food Service	7,500.00	7,500.00	1,425.82	5,418.13	656.05
4399	M&S Misc -undesignated		3,353.00			3,353.00
4400	Non-Capital Equipment (Up to \$	5,000.00	4,900.00			4,900.00
4700	Food	55,000.00	55,000.00	9,877.61	48,190.00	3,067.61-
Total for Object 4000		67,500.00	70,753.00	11,303.43	53,608.13	5,841.44
5200	Travel & Conferences	500.00	500.00	121.61		378.39
5600	Rentals, Leases & Repairs	5,000.00	9,500.00	1,725.98	6,760.42	1,013.60
5800	Services & Operating Expense	400.00	400.00	316.82	83.18	.00
5890	Contracts/Servic	500.00	500.00		406.00	94.00
Total for Object 5000		6,400.00	10,900.00	2,164.41	7,249.60	1,485.99
Total for Fund 13 and Expense accounts		205,125.00	214,217.00	30,758.95	172,772.80	10,685.25
Fund 40 - Dist Build						
6200	Building & Improvements		119,115.00		6,022.62	113,092.38
Total for Fund 40, Expense accounts and Object 6000		.00	119,115.00	.00	6,022.62	113,092.38

Balances through May						Fiscal Year 2021/22
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00			15,000.00
Total for Fund 73, Expense accounts and Object 5000		15,000.00	15,000.00	.00	.00	15,000.00
Fund 78 - Gottardi Fund						
5800	Services & Operating Expense		7,516.00			7,516.00
Total for Fund 78, Expense accounts and Object 5000		.00	7,516.00	.00	.00	7,516.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		7,144,401.00	8,383,826.00	928,359.91	5,560,236.86	1,895,229.23

ENROLLMENT BY SCHOOL MONTH - 2021-2022

****As of 05/17/2022**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2020-2021	21	192	10	55	17	101	5	included in site #	401
1st Day 2021-2022	24	189	8	66	15	98	6	included in site #	406

	Month	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
September	1	25	189	8	66	15	97	6	included in site #	406
08/25/21-09/17/21										
October	2	26	191	8	66	15	96	7	included in site #	409
09/20/21-10/15/21										
November	3	25	186	8	65	14	97	7	included in site #	402
10/18/21-11/10/21										
December	4	25	182	8	63	14	96	8	included in site #	396
11/15/21-12/10/21										
January	5	26	183	8	64	14	95	8	included in site #	398
12/13/21-01/21/22										
February	6	26	186	8	64	14	93	9	included in site #	400
01/24/22-02/18/22										
March	7	26	186	8	64	14	94	7	included in site #	399
02/22/22-03/18/22										
April	8	27	183	8	64	14	93	6	included in site #	395
03/21/22-04/15/22										
May	9	28	186	8	63	14	94	7	included in site #	400
04/18/22-05/13/22										
June	10								included in site #	0
05/16/22-06/10/22										

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

Long-Term ISP	
DES	0
LES	4
DHS	0
LHS	15

2018-2019	SPJUSD	SCOE	Washoe
P1 ADA	394.66	0.88	14.37
P2 ADA	396.41	2.15	12.27
Annual	396.43	3.46	12.53

ENROLLMENT BY SCHOOL MONTH - 2021-2022

***As of 06/14/2022*

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2020-2021	21	192	10	55	17	101	5	included in site #	401
1st Day 2021-2022	24	188	8	66	15	98	6	included in site #	405

	Month	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
September	1	25	188	8	66	15	97	6	included in site #	405
08/25/21-09/17/21										
October	2	26	190	8	66	15	96	7	included in site #	408
09/20/21-10/15/21										
November	3	25	185	8	65	14	97	7	included in site #	401
10/18/21-11/10/21										
December	4	25	181	8	63	14	96	8	included in site #	395
11/15/21-12/10/21										
January	5	26	182	8	64	14	94	9	included in site #	397
12/13/21-01/21/22										
February	6	26	185	8	64	14	93	9	included in site #	399
01/24/22-02/18/22										
March	7	26	185	8	64	14	94	7	included in site #	398
02/22/22-03/18/22										
April	8	27	182	8	64	14	94	6	included in site #	395
03/21/22-04/15/22										
May	9	28	185	8	63	14	93	7	included in site #	398
04/18/22-05/13/22										
June	10	27	184	8	63	14	93	7	included in site #	396
05/16/22-06/10/22 (L)										
05/16/22-06/13/22 (D)										

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

Long-Term ISP	
DES	0
LES	4
DHS	0
LHS	15

2018-2019	SPJUSD	SCOE	Washoe
P1 ADA	394.66	0.88	14.37
P2 ADA	396.41	2.15	12.27
Annual	396.43	3.46	12.53

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

May 10, 2022

5:00pm CLOSED Session

Regular Session immediately followed the 6:00pm meeting of the Sierra County Board of Education

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118
Zoom videoconferencing was also available for the public.

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Governing Board of the Sierra-Plumas Joint Unified School District suspended the Brown Act teleconferencing posting requirements for any Board members choosing to participate via Zoom videoconferencing.

A. CALL TO ORDER

President NICOLE STANNARD called the meeting to order at 5:06pm.

B. ROLL CALL

PRESENT: *Patty Hall, Vice President, District 1 (via Zoom)*
Tom Mooers, District 2
Christina Potter, Clerk, District 3
Nicole Stannard, President, District 4
Mike Moore, District 5 (via Zoom)

ABSENT: *None*

C. APPROVAL OF AGENDA

POTTER motioned to approve the agenda with the additions below from Kristie Jacobsen, Administrative Assistant. Second by MOOERS.

JACOBSEN: Please add the following:

After F. – 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

After G. – REPORT OUT FROM CLOSED SESSION

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will moved into Closed Session at 5:07pm to discuss the following item(s):

1. Government Code 54957

PUBLIC EMPLOYMENT: Consideration of appeal regarding complaint against employee pursuant to Government Code section 54957(b)(2)

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK at 5:48pm

G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING at 6:59pm

G-I. REPORT OUT FROM CLOSED SESSION

STANNARD: Direction was given to the Superintendent to move forward with the appeal. For Negotiations the Board will be looking at proposals coming from SPTA at the next meeting.

H-J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Strategic Planning

BERARDI: Intend to start back up June 3rd, but we need full Board participation. Regardless of changes in Board members with the upcoming election in November we need to know where we are going. This will be a Board training as well.

b. Science Textbook Adoption

BERARDI: Books on display at District Office through May 31st. They will be on display in Downieville June 1st through June 21st. Official adoption by Resolution is scheduled for June 21st at the next regular Board meeting.

c. Deferred Maintenance Plan

BERARDI: Working with Business Manager to create an ongoing list of projects and find funding sources for different needs/projects to minimize impact on the District's general fund.

d. Facilities

BERARDI: Currently looking at solar panels for the whole District, gathering numbers. Huge potential cost savings over time. Will present final numbers to the Board for consideration.

e. Phone system

BERARDI: Thank you to Michael Muyanja for all of his hard work on this issue! New landlines going in this week at each school site and the District Office as backup lines for when VOIP phones lose power or internet. Initially they will have their own numbers, but will eventually get tied into the main numbers for each site so only one number is needed to reach each site.

f. Bus/Transportation

BERARDI: Bottom line – we need drivers to keep our three routes running. Please spread the word and help us recruit so we don't have to cut routes.

g. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
Renewal	2022-2023	9	SPJUSD	Tahoe-Truckee Unified	Parent works in Truckee	Y

2. Business Report

- a. Account Object Summary-Balance from 07/01/2021 to 04/30/2022
- b. Eighth Month Enrollments for the 2021-2022 School Year

3. Staff Reports

LES—CERESOLA: *Teacher Appreciation Week celebrated last week. Book Fair this week. TK/K registration was very successful – 12 TK registrations alone. Smokey Bear visited our site to promote fire safety. Fire Safety Poster submissions coming up. Science Fair, Art Show and Taco Feed was a great success. Violin performance given by 4th and 5th Graders, thanks to Musica Sierra. 5th Graders went on Sierra Nevada Journeys field trip. New Board member, Tom, made a welcome visit to our site.*

LHS—MESCHERY: *Also celebrated Teacher Appreciation Week. Middle School Spring Dance went well. New Board member, Tom, also visited our site. Four-Year Planning over the last two weeks with good turnout. State and CAASPP testing currently underway. Excited to report gains in College and Career Readiness indicators. Spring sports wrapping up. Graduation June 10th. Sierra Pass Continuation School graduation is June 9th. Senior Project presentations May 25th.*

CTE & Ag Department—GRIFFIN: *Five students receiving certifications through Tier I Ag Align that can be added to resumes for job applications. Four students certified and receiving seals for CSF Scholars with four more pending. FFA Banquet next week on May 18th. Attended Regional meeting in Yuba City, announced 11 students receiving CA State Degree.*

DES & DHS—BERARDI: *Open House tomorrow night, May 11th. Interviews for multiple positions opening up at the end of this school year. Exciting end-of-year field trips for students. CAASPP testing begins next week on May 17th. LCAP meeting in Downieville May 18th. Graduation on Saturday, June 11th.*

4. SPTA Report

PRESIDENT—PETTERSON: *None*

5. Board Members' Report

MOOERS: *I visited LHS & LES last week and it got me fired up and ready to do the job I committed to do as a Board member for all the kids and all the schools in the entire District. I understand that there are efforts to nullify my Appointment on the Board, but I will do the best job I can in the meantime. I have an inclination to try and shield the District from the divisiveness in the world to keep the focus on the operation of the schools and the education of the kids.*

HALL: *I spent time with a Foster Care provider and it reminded me of the appreciation that should be shown more to Foster Care providers.*

MOORE: I attended the Transportation meeting to discuss our issue with finding bus drivers. My suggestion is to add bus driving to any number of other posted positions with more time, money and possibly benefits to make it more attractive.
POTTER: The Kindergarten Round-Up was great. I appreciate all the activities again and getting back to a sense of normalcy at all the schools.

6. Public Comment

John Martinetti—Not trying to cancel Tom Mooers, but trying to reverse the decision that we feel the Board rushed into. Not ok with the public comment being shut down during the selection process. We don't know you and you are now in charge of making decisions that affect our children which makes us nervous. Look forward to getting to know you, though.

Annie Tipton—Would like to speak in favor of the College & Career Pathways Coordinator/Curriculum Coordinator position being voted on later. This will help with working towards many of the LCAP goals. Is there an update on Ms. Ceresola's position transitioning from County to District? Was there any follow-up on the COVID letter discussed last month?

Kelly Champion—Question about excess spending on items, such as copiers, when we are in such high need of bus drivers? The District pays Mr. Moore a health care stipend?

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held April 12, 2022
2. Approval of Board Report-Checks Dated 04/01/2022 through 04/30/2022

HALL/MOORE

5/0

L. ACTION ITEMS

1. New Business
 - a. Adoption of Resolution 22-012D, Recognition of Allen Wright

MOORE/HALL

Read aloud by STANNARD.

ROLL CALL VOTE:

HALL – AYE

MOOERS – AYE

POTTER – AYE

STANNARD – AYE

MOORE – AYE

5/0

PUBLIC HEARING – SPJUSD Budget

- b. Public Hearing *opened at 8:05pm* to receive public comment on the 2022-2023 SPJUSD Budget.

~Scheduled to be presented for approval June 21, 2022

Libby Ryan—How does the COVID money get allocated? Are you given direction on that or do you get to decide where it's needed? Does the State come and check on how it's spent? Forest Reserve, where will that go?

BERARDI: Some COVID money definitely has very specific guidelines we must adhere to while other COVID money we have a little bit more liberty with how we can use it. We go through a full audit every year.

GRIESERT: Forest Reserve funds will go to General Fund.

Annie Tipton—Would like to see Forest Reserve funds used for the College & Career Pathways position.

Kelly Champion—Would like to see an account for Capital Improvements or Deferred Maintenance to reserve or build up funds for structural replacements and refurbishments.

Randi Durney—Cameras and security program needed for the facilities, especially in light of the incidents that occurred with animals at LHS the past couple of years.

Closed at 8:16pm.

PUBLIC HEARING – Proposition 30, Education Protection Account

- c. Public Hearing *opened at 8:16pm* to receive public comment on the use of Proposition 30 Funding for 2022-2023.

Kelly Champion—What is it? What are the restrictions?

GRIESERT: EPA is a piece of the LCFF calculation. Estimated to be getting \$280K for 2022-23. Typically used for Teacher salaries and some goes to supplies. Has to be used for educational purposes.

Closed at 8:19pm.

- d. Presentation and Proposal for College & Career Pathways Coordinator/Curriculum Coordinator

STANNARD motioned to approve the position at 1.0 FTE as outlined in the proposal. Second by MOOERS.

MOORE: This is the reason we need a Strategic Plan. I like the idea, but I don't know how to vote on this without more information. Other Districts have more schools and more students to support a full-time position like this. We have numerous other positions that we could potentially look at combining and reorganizing to fulfill the needs that this position is being proposed to fill. 4/0 (MOORE abstained)

- e. Acceptance of resignations for the following, effective June 10, 2022:

MOOERS/HALL

5/0

1. Katie Campbell, Bus Driver, .5 FTE
2. Brad Campbell, Bus Driver, .25 FTE
3. Dorothy Hudson, Library Aide:
 - i. Loyalton Elementary School, .17 FTE (5 hours per week)
 - ii. Loyalton High School, .17 FTE (5 hours per week)
4. Virginia Roberts, Instructional Aide, Loyalton High School, .88 FTE (5.25 hours per day)
5. Thomas Barefoot, PE Teacher, Loyalton High School, 1.0 FTE
6. Adrienne Anila, Teacher, Downieville High School, 1.0 FTE

- 7. Niecea Freeman, Teacher, Downieville High School, .635 FTE
- 8. Patrick Wilson, Teacher, Downieville High School, .44 FTE
- f. Authorization to fill the following:
MOORE motioned to approve 1-4. Second by HALL.
 5/0
 - 1. Two Bus Drivers, .5 FTE each
 - 2. Library Aide:
 - i. Loyalton Elementary School, .17 FTE (5 hours per week)
 - ii. Loyalton High School, .17 FTE (5 hours per week)
 - 3. Instructional Aide, Loyalton High School, .88 FTE (5.25 hours per day)
 - 4. PE Teacher, Loyalton High School, 1.0 FTE

MOORE motioned to approve f.,5. & g. (below) at a total of 2.5 FTE.
Second by HALL.
 5/0

- 5. Two Teachers, Downieville High School, 1.0 FTE each
- g. Authorization to fill Teaching Principal, Downieville High School, ?? FTE
- h. Adoption of Resolution 22-013D, Changing Bank Account Authorized Signatory

HALL/MOOERS
ROLL CALL VOTE:
HALL – AYE
MOOERS – AYE
POTTER – AYE
STANNARD – AYE
MOORE – AYE

- 5/0
- i. Approval of assignments for 2022-2023 Extra Duty Athletic Coaches
MOOERS/HALL
 5/0
- j. Approval of assignments for 2022-2023 Extra Duty Non-Athletic positions
MOOERS/POTTER
 5/0
- k. Approval of utilizing AB 361 for meetings conducted through June 21, 2022
~This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing
~AB 361 expires January 01, 2024
~Zoom will be available for the public with or without utilizing AB 361
MOOERS/POTTER
 5/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

MOORE motioned to approve all policies as was done in the County meeting.
Second by HALL.
 5/0

- l. 5111—Admissions
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- m. 5113—Absences and Excuses
 1. Administrative Regulation, *revisions*
- n. 5142—Safety
 1. Administrative Regulation, *revisions*
- o. 5145.6—Parental Notifications
 1. Exhibit, *revisions*
- p. 6173—Education for Homeless Children
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
 3. Exhibit (1), *revisions*
 4. Exhibit (2), *revisions*
- q. 9322—Agenda/Meeting Materials
 1. Bylaw, *revisions*

K.M. ADVANCED PLANNING

1. Next Regular Board Meetings will be held on June 21, 2022, at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items
 - Closed Session*
 - Budget Recap/Workshop*

L.N. ADJOURN at 8:48pm

HALL/POTTER

5/0

Christina Potter, Clerk

James Berardi, Superintendent

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT—SPJUSD
CLOSED SESSION REPORTING FORM

DATE: May 10, 2022

CLOSED SESSION BEGAN AT: 5:07 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Tom Mooers Christina Potter Nicole Stannard Mike Moore

OTHERS PRESENT:

James Berardi, Superintendent
 Nona Griesert, Business Manager
 Adrienne Anila, Teacher For Item #1 only
 Beth Clark, Attorney

I. SESSION TOPIC(S):

<p>Item #1—Government Code 54957 PUBLIC EMPLOYMENT: Consideration of appeal regarding complaint against employee pursuant to Government Code section 54957(b)(2)</p> <p>RESULT:</p> <p><input checked="" type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ MOOERS _____ POTTER _____ STANNARD _____ MOORE _____</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ MOOERS _____ POTTER _____ STANNARD _____ MOORE _____</p>
<p>Item #2—Government Code 54957.6 CONFERENCE WITH LABOR NEGOTIATORS Agency Negotiator for the Board: James Berardi, Superintendent Employee Organizations: Unrepresented Employees: Sierra-Plumas Teachers' Association Classified Employees Confidential Employees Administrative Employees</p> <p>RESULT:</p> <p><input type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input checked="" type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ MOOERS _____ POTTER _____ STANNARD _____ MOORE _____</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ MOOERS _____ POTTER _____ STANNARD _____ MOORE _____</p>

II. MOTION TO ADJOURN CLOSED SESSION AT 5:48 P.M. AND RETURN TO OPEN SESSION

BY: Mike Moore (NAME) SECONDED: Christina Potter (NAME)

MOTION PASSED / FAILED

PRESIDED BY: Nicole Stannard
Nicole Stannard, PRESIDENT

RECORDED BY: Christina Potter
Christina Potter, CLERK

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085381	05/10/2022	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	23.47	
			01-4302	office supplies	170.96	
			01-4320	Flags	46.09	
			01-4330	OFFICE SUPPLIES	120.64	
				PROJECTOR LAMPS	387.65	
				SECURITY CAMERA TV'S	327.40	
				Supplies	124.91	1,201.12
00085382	05/10/2022	AMERIGAS	01-5540	PROPANE	9,294.54	
			01-5899	PROPANE	1,186.77	10,481.31
00085383	05/10/2022	AT&T	01-5890	PHONE SERVICES	41.76	
			01-5899	PHONE SERVICES	6.09	
			01-5910	PHONE SERVICES	240.55	288.40
00085384	05/10/2022	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00085385	05/10/2022	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,049.23	
			01-5899	WATER AND SEWER - LOYALTON SITES	242.51	4,291.74
00085386	05/10/2022	COMMERCIAL APPLIANCE	13-5600	DISHWASHER DIAGNOSE/REPAIR		1,068.59
00085387	05/10/2022	CONTINENTAL PRESS	01-4300	Teacher Grade Books		114.74
00085388	05/10/2022	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		250.12
00085389	05/10/2022	EASTERN PLUMAS HEALTH CARE	01-5890	HEP B SERIES		10.08
00085390	05/10/2022	ECOLAB	13-4340	CLEANING SUPPLIES		450.96
00085391	05/10/2022	FOREST VIEW SCREENING & ASSOCIATES LLC	01-5890	DOT CONSORTIUM		210.00
00085392	05/10/2022	KATHERINE GENASCI	01-4300	Supplies for AP art		69.22
00085393	05/10/2022	GIRARD, EDWARDS, STEVENS & TUCKER LLP	01-5810	LEGAL FEES		969.00
00085394	05/10/2022	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00085395	05/10/2022	HUNT & SONS, INC.	01-5590	HEATING OIL		1,989.87
00085396	05/10/2022	JOHN'S SPRING & SUSPENSION LLC	01-5600	BUS REPAIR		2,944.42
00085397	05/10/2022	JOSTENS	01-4305	Diplomas and Covers		141.44
00085398	05/10/2022	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		2,119.00
00085399	05/10/2022	LES SCHWAB TIRE CENTER	01-4350	Vehicle Maintenance		99.48
00085400	05/10/2022	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	9,104.07	
			01-5899	ELECTRIC - LOYALTON SITES	265.55	9,369.62
00085401	05/10/2022	MIKE MOORE	01-5200	MILEAGE	29.25	
			76-9576	H/W REIMBURSEMENT	1,039.48	1,068.73
00085402	05/10/2022	NEVADA POWER PRODUCTS, INC	01-4320	TIMMER HEAD REPLACEMENT		29.53
00085403	05/10/2022	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	61.47	
			13-4700	CAFE FOOD/SUPPLIES	2,234.95	2,296.42
00085404	05/10/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		3,323.41

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085405	05/10/2022	PITNEY BOWES	01-4330	POSTAGE SUPPLIES	64.94	
			01-5899	POSTAGE SUPPLIES	21.65	86.59
00085406	05/10/2022	PLAZA TIRE & AUTO SERVICE	01-4350	VEHICLE SERVICE	145.95	
				VEHICLE TIRES/MAINTENANCE	772.47	918.42
00085407	05/10/2022	RAY MORGAN COMPANY	01-5600	COPIER AGREEMENT	286.31	
				COPIER MAINT.	102.55	
				COPIER MAINT. LHS/LES	1,066.48	
			01-5899	COPIER MAINT.	34.18	1,489.52
00085408	05/10/2022	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH		289.50
				COTTAGE		
00085409	05/10/2022	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	605.63	
			01-5899	GARBAGE SERVICE	11.06	616.69
00085410	05/10/2022	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	134.33	
			01-4320	MAINT SUPPLIES	137.75	
				MAINT/CUSTODIAL SUPPLIES	262.97	535.05
00085411	05/10/2022	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		294.08
00085412	05/10/2022	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	6,557.79	
			01-5890	TRANSPORTATION	942.21	7,500.00
00085413	05/10/2022	SIMAS FLOOR COMPANY, INC.	01-5600	CARPETING		4,583.35
00085414	05/10/2022	SLOSSON EDUCATION PUBL INC.	01-4300	K REGISTRATION TEST BOOKS		137.50
00085415	05/10/2022	NICOLE STANNARD	01-5200	MILEAGE		14.62
00085416	05/10/2022	STAPLES ADVANTAGE	01-4300	BOTTLED WATER	29.37	
			01-4302	office supplies	536.80	
			01-4305	Library supplies	85.79	651.96
00085417	05/10/2022	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		96.00
00085418	05/10/2022	CDE, CASHIER'S OFFICE	13-8221	COMMODITIES		119.70
00085419	05/10/2022	CATA	01-5200	CATA		474.00
00085420	05/10/2022	SYSCO SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	152.77	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,254.65	1,407.42
00085421	05/10/2022	TIP INC.,PRINTING & GRAPHIX	01-4330	Envelopes		337.30
00085422	05/10/2022	TRI COUNTY SCHOOLS INS. GR.	01-3901	MAY22 HEALTH INSURANCE	4,174.14	
			01-9535	MAY22 HEALTH INSURANCE	8,787.86	
			76-9576	MAY22 HEALTH INSURANCE	58,142.42	71,104.42
00085423	05/10/2022	U.S. BANK	01-4300	Language Subscription	17.99	
			01-4320	OUTDOOR LIGHT FIXTURES	424.60	
				PICK UP AFTER PET SIGNS	101.56	
			01-4330	ADOBE PRO SUBSCRIPTION	11.25	
				MICROFICHE BULB	20.04	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085423	05/10/2022	U.S. BANK	01-4350	FUEL FOR MAINT.	133.23	
			01-5890	LAPTOP REPAIR	299.00	
				ZOOM SUBSCRIPTION	56.23	
			01-5899	ADOBE PRO SUBSCRIPTION	3.74	
00085424	05/10/2022	US FOODS, INC. RENO	01-5900	STAMPED envelopes	352.50	1,420.14
			13-4340	CAFETERIA - FOOD AND SUPPLIES	220.92	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,648.02	1,868.94
00085425	05/10/2022	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	101.74	
			01-5910	CELL PHONE SERVICE	151.77	253.51
00085426	05/10/2022	U.S. BANK VOYAGER	01-4300	FUEL	86.87	
			01-4305	FUEL FOR ATHLETIC TRIPS	1,747.46	
			01-4351	BUS FUEL	2,490.01	
				Fuel for Maintenance	203.21	
			01-5200	FIELD TRIP FUEL	69.46	
				FUEL FOR FFA	180.82	4,777.83
Total Number of Checks					46	141,963.74

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	40	75,569.81
13	Cafeteria Fund	6	7,212.03
76	Warrant/Pass Through (payroll)	2	59,181.90
Total Number of Checks		46	141,963.74
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			141,963.74

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

**ANNUAL SERVICES AGREEMENT
BETWEEN
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
AND
SIERRA COUNTY OFFICE OF EDUCATION**

THIS AGREEMENT (hereinafter "Agreement") is made and entered into on June 21, 2022, by and between Sierra-Plumas Joint Unified School District, ("DISTRICT") and Sierra County Office of Education ("SCOE").

RECITALS

WHEREAS, the Legislature has recognized that both the county office of education and the governing board of any school district may initiate and carry on any program, activity, or may otherwise act in any manner which is not in conflict with, or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established (Education Code §35160, 35160.2); and

WHEREAS, the SCOE desires the DISTRICT to provide reasonable and necessary services, which are more particularly described below, pursuant to an annually renewable service agreement between the DISTRICT and SCOE; and

WHEREAS, this Agreement supersedes any prior Annual Services Agreement made between the parties.

NOW THEREFORE, in consideration of the promises and the mutual covenants and agreements herein set forth, the DISTRICT and SCOE agree as follows:

AGREEMENT

- 1. Reservation of Powers and Rights:** All powers, rights and obligations with respect to the operation of the SCOE, which are not specifically delegated to the DISTRICT herein, are hereby reserved to the SCOE consistent with applicable Board policies and procedures, this Agreement, and all applicable laws.
- 2. Contracted Services:** The SCOE agrees to purchase services ("contracted services") from the DISTRICT from July 1, 2022, through June 30, 2023, as follows:
 - A. General Office Services:** DISTRICT shall provide general office services to SCOE as follows: Advertise, post public notices and agendas; receive, open and distribute mail; telephone receptionist duties; prepare board meeting agenda and minutes; other routine clerical work such as keyboarding letters, memos, etc.
 - B. Technology Support Services:** DISTRICT shall provide technology support services to SCOE as follows: internet connection and wide area network (WAN) support, internet filtering as needed, Escape/Mainframe computer support, etc.
 - C. Revenue Management Services:** DISTRICT shall assist with revenue management services to SCOE as follows: budget development and fiscal planning, identifying potential sources of revenue, assistance with consolidated application and compliance review, assistance with projecting and monitoring expenditures, etc.

- D. Information Management Services:** DISTRICT shall provide information management services to SCOE as follows: data information management, assistance in maintenance of a comprehensive and legally sufficient student information management system that tracks special education average daily attendance, enrollment, teacher credentialing information, standardized and alternative assessment data, emergency contacts, race/ethnicity, age, address, parent/guardian, immunizations, discipline, and special education, etc.
- E. Special Education Services:** DISTRICT shall facilitate DISTRICT-wide Special Education program.
- F. California School Information Services:** DISTRICT agrees to provide services to SCOE for the maintenance of California School Information Services.
- G. Career Tech Pathways (CTP):** DISTRICT agrees to provide, as mutually agreed, necessary staff, facilities and equipment for CTP courses. In addition, to store fiscal year end inventory as well as when an CTP class is terminated until a mutual agreement is reached as to how the equipment should be dispersed. DISTRICT shall submit pupil attendance accounting, evaluations and information as required by the County.
- H. County Technical Assistance and Leadership Fund (CTALF):** DISTRICT agrees to provide assistance, as directed by County per Attachment A.
- 3. Fees and Charges:** Contracted services supplied to SCOE by DISTRICT, as set forth above, shall be charged on the basis set forth on Exhibit A, attached. In addition to Fees and Charges, the SCOE shall reimburse the DISTRICT for any expenditure paid by the DISTRICT on behalf of the SCOE, expenditures as set forth on Exhibit B, attached, but not limited to Exhibit B.
- 4. Payments and Record Keeping:** In full payment for the services listed above, the DISTRICT is hereby authorized to transfer from the General Fund or other appropriate funds to the SCOE School Service Fund maintained by the DISTRICT, before the close of any school year during which this Agreement is valid, an amount equal to the total contract obligations determined pursuant to the fee schedule set forth in Exhibit A, and reimbursable expenditures set forth in Exhibit B attached. The DISTRICT shall promptly notify SCOE of the date and amount of each transfer. With respect to those listed services, which are charged on the basis of "actual costs," DISTRICT shall keep reasonable records of such costs for a period of not less than 5 years, and shall allow the SCOE to examine such records upon request.
- 5. Term of Agreement:** This Agreement shall commence on July 1, 2022, and end on June 30, 2023.
- 6. Extension and/or Renewal of Agreement:** This Agreement shall be automatically renewed for an additional fiscal year commencing July 1, 2023, and annually thereafter, unless written notice of intent to terminate or renegotiate is given by either party prior to March 1 of that same year.

- 7. Termination of Agreement:** This Agreement is subject to termination during the initial term or any renewal term as specified herein, may discontinue any services provided pursuant to this Agreement upon 90 days advance written notice to SCOE of its intent to do so, in which case it is understood and agreed that any charges relating to such terminated services shall be credited back to the SCOE. The SCOE may terminate this Agreement for cause upon 15 days advance written notice to DISTRICT of a material violation by DISTRICT of the terms of this Agreement, unless DISTRICT remedies the breach within said 10-day period.
- 8. Materials and Equipment:** The SCOE shall provide materials and equipment necessary for the performance of the duties herein assumed by DISTRICT unless otherwise specifically agreed to by DISTRICT. DISTRICT agrees that in the course of performing some of the duties, as set forth in this Agreement, DISTRICT may utilize facilities, equipment and materials belonging to SCOE. However, no such use of SCOE owned equipment, materials or facilities in the course of performing under this Agreement conveys to DISTRICT any ongoing property rights to use or possess such items.
- 9. Employment of Personnel:** No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of DISTRICT, except as expressly acknowledged in writing by DISTRICT. No agent, employee, or servant of SCOE shall be deemed to be an employee, agent or servant of, except as expressly acknowledged in writing by SCOE.
- 10. Relationship between the Parties:** The parties to this Agreement intend that the relationship between them created by this Agreement is that of an independent contractor, and not an employer/employee. It is expressly understood and agreed that SCOE employees are not entitled to any benefits to which DISTRICT employees are entitled, and that DISTRICT employees are not entitled to any benefits to which SCOE employees are entitled, including, but not limited to, overtime, retirement benefits, insurance benefits, vacation, workers' compensation benefits, sick or injury leave, or other benefits.
- 11. Indemnification:** Each Party to this Agreement shall defend, indemnify, and hold the other harmless from and against all claims, demands, actions and proceedings of whatever cause or nature, and all costs and expenses connected therewith, including reasonable attorneys' fees, on account of any damage to or loss of any property, or injury to or death of any person, caused in whole or in part by its own negligence, or that of its officers, agents, servants, representatives, employees or subcontractors, in connection with services performed under this Agreement.
- 12. Governing Law:** This Agreement shall be construed and enforced in accordance with the laws of the State of California. SCOE and DISTRICT in fulfilling the terms of this agreement will act in accordance with all applicable laws and regulations.
- 13. Severability:** If, for any reason, any provision hereof shall be determined to be invalid or unenforceable, the validity and effect of the other provisions hereof shall not be affected thereby.
- 14. Entire Agreement:** This Agreement and any attachments hereto shall constitute the full and complete agreement between the parties hereto. All prior representations, understandings and/or agreements are merged herein and are superseded by this Agreement.

- 15. Amendments:** Nothing herein shall preclude the parties from negotiating or amending this Agreement to include additional services not contemplated by this Agreement. This Agreement may be altered, amended, changed, or modified only by agreement in writing, executed by the duly appointed representatives of DISTRICT and SCOE, with specific reference to both this Agreement and the provision(s) which said instrument purports to alter, amend or modify.

IN WITNESS WHEREOF, each of the Parties hereto has duly executed this Agreement as of the dates shown below.

Date: June 21, 2022

Sierra-Plumas Joint Unified School District
James Berardi, Superintendent

Date: June 21, 2022

Sierra County Office of Education
James Berardi, Superintendent

Approved by the Sierra County Board of Education on June 21, 2022.

Attachment A

County Technical Assistance and Leadership Funds CTALF

Sierra County Office of Education will administer the CTALF funds in accordance with the scope of work defined by CDE with leadership, administrative oversight, training, and technical assistance. SCOE will abide by the principals and guidelines for activities relative to the CTALF funding.

The scope of activities will include the following:

1. **Employ Effective Research Based Program.** SCOE participants will research available curriculum and field test the curricular strategies for teacher and facility compatibility.
2. **Analysis of Data.** SCOE participants will refine available data and disseminate the summarized results to colleagues. The goals of the intervention program will be refined based upon the summarized data.
3. **Instruction.** SCOE participants will begin the organization and implementation of the curriculum and the instructional strategies using the multimedia and telecom technology. The curricular and extra-curricular resources will be archived and disseminated using the SMART Board technology.
4. **Teacher Training.** Teachers will be trained to use the curriculum with fidelity. The intervention program will provide a full array of curricular activities to support a healthy life style with an emphasis on tobacco free living. The use of the telecom system and the SMART boards will play a critical role in teacher training, gathering of data, and the refinement of program goals.
5. **Family Involvement.** The SCOE participants will establish intervention strategies to provide social and environmental support to families to promote a healthy life style. The intervention strategies will incorporate services from Mental Health, Probation, School Attendance Review Board, and other relative cessation groups as deemed appropriate. The use of our technology will allow for SCOE participants to conduct meetings and disseminate materials via a web based program. Teachers will have access to the web based materials so that they can support efforts initialed at home.
6. **Assessment.** SCOE participants will assess the intervention strategies, classroom instruction, and materials for effectiveness. The participant will release the data that shows an improvement in healthy life styles of Sierra Plumas Joint Unified School DISTRICT students or the revision and refinement of goals to improve program objectives. The use of SPJUSD technology will be instrumental in assisting with the assessment process.
7. **Fiscal responsibilities.** SCOE participants will have a transparent budget that will provide appropriate instructional materials and strategies to each school site. The use of the telecom system and the use of the SMART boards will expedite the process of disseminating the budget to each site.

EXHIBIT A

FEE SCHEDULE FOR CONTRACTED SERVICES

Staff - Salary & Benefits	Percentage of Actual Cost Billed to SCOE
Administrative Assistant	50%
Career Tech Pathways (CTP)	Not to exceed actual cost paid by the DISTRICT, or exceed County funding less County expenses
County Technical Assistance and Leadership Fund (CTALF)	Not to exceed actual cost paid by the DISTRICT, or exceed County funding less County expenses
Maintenance	25%

EXHIBIT B

REIMBURSABLE EXPENDITURES

Expenditures
Workshops attended by DISTRICT Business Staff
Shared utilities (telephone, electrical, etc.)
Repairs to administration portable building
Shared Office Equipment
Board and Superintendent Health Care Benefits

Client # 0023600/S10

P.O. # _____

AGREEMENT FOR SPECIAL SERVICES

Fiscal Budget Services

This is an Agreement between the **SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as "Client," and **SCHOOL SERVICES OF CALIFORNIA INC.**, hereinafter referred to as "Consultant," entered into as of July 1, 2022.

RECITALS

WHEREAS, the Client needs assistance regarding issues of school finance, legislation, school budgeting, and general fiscal issues; and

WHEREAS, the Consultant is professionally and specially trained and competent to provide these services; and

WHEREAS, the authority for entering into this Agreement is contained in Section 53060 of the Government Code and such other provisions of California law as may be applicable;

NOW, THEREFORE, the parties to this Agreement do hereby mutually agree as follows:

1. The Consultant agrees to perform such duties relating to issues of school finance, including:
 - a. Electronic delivery of the *Fiscal Report* containing information on issues of school finance, budgets, or practices and policy issues that impact local educational agency fiscal policies, and an electronic copy of the *Analysis of the Governor's Proposals for the State Budget and K-12 Education*.
 - b. An analysis of all major school finance/fiscal legislation and reports on its legislative/executive branch progress
 - c. Eight hours of service annually as the Client directs on fiscal issues, including: analysis of specific revenue or expenditure issues, analysis of specific legislative or regulatory issues, and a "quick query" service to provide telephone response to specific fiscal questions of the Client.

Services for which the base service hours may not be used, include: mandate questions, Client-specific economy, efficiency, or management consulting services, including, but not limited to, efficiency or management studies, demographic or school facility studies; special education studies; fiscal health analysis, and/or an in-depth budget review, direct collective bargaining or factfinding assistance; legislative representation or advocacy; fiscal analysis for purposes of collective bargaining, appearance as an expert witness, provision of depositions or declarations for local educational agency legal issues; major customized research projects or studies; or, on-site speeches or presentations.
 - d. Participation at the Consultant's school finance conferences and workshops at the Consultant's client rate.
2. The Client agrees to pay to the Consultant for services rendered under this Agreement:
 - a. \$4,260 annually, plus expenses, or payable at \$355 per month, plus expenses, for the services listed in Item 1 above, upon billings from the Consultant

Agreement for Special Services—Fiscal Budget Services
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

- b. For all requested services in excess of eight direct service hours as indicated in Item 1c above in a 12-month period, the applicable hourly rate for the person(s) performing the services shall apply
 - c. "Hours" are defined as hours of direct service to the Client, as well as reasonable travel time to and from the Client's site
 - d. "Expenses" are defined as actual, out-of-pocket expenses, such as travel, meals, shipping, and duplication of materials
3. The term of this contract shall be for the period of one year, beginning July 1, 2022, and terminating June 30, 2023. Agreement may be terminated prior to June 30, 2023, by either party on 30 days' written notice. In the event that the Client elects to terminate services at the end of the Agreement, the Client shall give a 30-day written notice of nonrenewal. The Consultant will provide continuing services for 90 days after the expiration date of the Agreement or until the Client provides written notice. The Client is responsible for these accrued charges and the Consultant may bill these additional days. In case of cancellation, the Client shall be liable for any costs accrued to the date of cancellation under Item 2 above.
4. It is expressly understood and agreed to by both parties that the Consultant, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the Client.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as indicated below:

By: _____
 James Berardi
 Print Name
 Superintendent
 Job Title
 Sierra-Plumas Joint Unified School District

Date: _____

By:  _____
 John D. Gray
 President/CEO
 School Services of California Inc.

Date: May 20, 2022

COMMERCIAL LEASE

This lease is made between **Janet M. Hamilton and Pamela A. Brandon**, herein called Lessor, and **Sierra-Plumas Joint Unified School District**, herein called Lessee.

Lessee hereby offers to lease from Lessor the premises situated in the Town of Downieville, County of Sierra, State of California, described as a portion of Assessor's Parcel No. 3-091-01, at 22 Maiden Lane, upon the following TERMS and CONDITIONS.

1. **Term and Rent.** Lessor demises the above premises for a term of three (3) years, commencing July 1, **2022**, and terminating on June 30, **2025**, or sooner as provided herein at the annual rental of Twenty-Four Hundred Dollars (\$2,400) payable in twelve (12) equal installments in advance on the first day of each month for that month's rental, during the term of this lease. All rental payments shall be made to Lessor, at the address specified below.

2. **Use.** Lessee shall use and occupy the premises for the purpose of:

Housing equipment, 24 hour access to building for WAN maintenance and support and all other School District/County Office related activities.

The premises shall be used for no other purpose. Lessor represents that the premises may lawfully be used for such purpose.

3. **Care and Maintenance of Premises.** Lessee acknowledges that the premises are in good order and repair, unless otherwise indicated herein. Lessee shall, at his own expense and at all times, maintain the premises in good and safe condition, including electrical wiring and heating installations and any other system or equipment upon the premises, and shall surrender the same at termination hereof, in as good condition as received, normal wear and tear excepted. Lessee shall be responsible for all repairs required, excepting the roof, exterior walls and structural foundations.

4. **Alterations.** Lessee shall not, without first obtaining the written consent of Lessor, make any major alterations, additions, or improvements, in, to or about the premises.

5. **Ordinances and Statutes.** Lessee shall comply with all statutes, ordinances and requirements of all municipal, state and federal authorities now in force, or which may hereafter be in force, pertaining to the premises, occasioned by or affecting the use thereof by Lessee.

6. **Assignment and Subletting.** Lessee shall not assign this lease or sublet any portion of the premise without prior written consent of the Lessor, which shall not be unreasonably withheld. Any such assignment or subletting without consent shall be void and, at the option of the Lessor, may terminate this lease.

7. **Utilities.** All applications and connections for necessary utility services on the demised premises shall be made in the name of Lessee only, and Lessee shall be solely liable for utility charges as they become due, including those for gas, electricity and telephone services.

8. **Entry and Inspection.** Lessee shall permit Lessor or Lessor's agents to enter upon the premises at reasonable times and upon 48 hours notice, for the purposes of inspecting the same, and will permit Lessor at any time within sixty (60) days prior to the expiration of this lease, to place upon the premises any usual "To Let" or "For Lease" signs, and permit persons desiring to lease the same to inspect the premises thereafter.

9. **Possession.** If Lessor is unable to deliver possession of the premises at the commencement hereof, Lessee shall not be liable for any rent until possession is delivered. Lessee may terminate this lease if possession is not delivered within 30 days of the commencement of the term hereof.

10. **Indemnification of Lessor.** Lessor shall not be liable for any damages or injury to Lessee, or any other person, or to any property, occurring on the demised premises or any part thereof, and Lessee agrees to hold Lessor harmless from any claim for damages, no matter how caused.

11. **Insurance.** Lessee, at his expense, shall maintain public liability insurance including bodily injury and property damage insuring Lessee and Lessor with minimum coverage as follows:

Lessee shall provide Lessor with a Certificate of Insurance showing Lessor as additional insured. The Certificate shall provide for a ten-day written notice to Lessor in the event of cancellation or material change of coverage. To the maximum extent permitted by insurance policies, which may be owned by Lessor or Lessee, Lessee and Lessor, for the benefit of each other, waive any and all rights of subrogation, which might otherwise exist.

12. **Eminent Domain.** If the premises or any part thereof or any estate therein, or any other part of the building materially affecting Lessee's use of the premise, shall be taken by eminent domain, this lease shall terminate on the date when title vests pursuant to such taking. The rent, and any additional rent, shall be apportioned as of the termination date, and any rent paid for any period beyond that date shall be repaid to Lessee. Lessee shall not be entitled to any part of the award for such taking or any payment in lieu thereof, but Lessee may file a claim for any taking of fixtures and improvements owned by Lessee, and for moving expenses.

13. **Destruction of Premises.** In the event of a partial destruction of the premises during the term hereof, from any cause, Lessor shall forthwith repair the same, provided that such repairs can be made within thirty (30) days under existing governmental laws and regulations, but such partial destruction shall not terminate this lease, except that Lessee shall be entitled to a proportionate reduction of rent while such repairs are being made, based upon the extent to which making the repairs cannot be made within thirty (30) days, Lessor, at their option, may make the same within a reasonable time, this lease continuing in effect with the rent proportionately abated as aforesaid, and in the event that Lessor shall not elect to make such repairs which cannot be made within thirty (30) days, this lease may be terminated at the option of either party. In the event that the building in which the demised premises may be situated is destroyed to an extent of not less than one-third of the replacement costs, Lessor may elect to terminate this lease whether the demised premises be injured or not. A total destruction of the building in which the premises may be situated shall terminate this lease.

14. **Lessor's Remedies on Default.** If Lessee defaults in the payment of rent, or any additional rent, or defaults in the performance of any of the other covenants or conditions hereof, Lessor may give Lessee notice of such default and if Lessee does not cure any such default within 15 days, after the giving of such notice (or if such other default is of such nature that it cannot be completely cured within such period, if Lessee does not commence such curing within such 15 days and thereafter proceed with reasonable diligence and in good faith to cure such default), then Lessor may terminate this lease on not less than 30 days' notice to

Lessee. On the date specified in such notice the term of this lease shall terminate, and Lessee shall then quit and surrender the premises to Lessor, but Lessee shall remain liable as hereinafter provided. If this lease shall have been so terminated by Lessor, Lessor may at any time thereafter resume possession of the premises by any lawful means and remove Lessee or other occupants and their effects. No failure to enforce any term shall be deemed a waiver.

15. Property Taxes. Lessor shall pay, prior to delinquency, all general real estate taxes and installments of special assessments coming due during the lease term on the leased premises, and all personal property taxes with respect to Lessor's personal property, if any, on the leased premises. Lessee shall be responsible for paying all personal property taxes with respect to Lessee's personal property at the leased premises.

16. Attorney's Fees. In case suit should be brought for recovery of the premises, or for any sum due hereunder, or because of any act which may arise out of the possession of the premises, by either party, the prevailing party shall be entitled to all costs incurred in connection with such action, including reasonable attorney's fees.

17. Notices. Any notice which either party may, or is required to give, shall be given by mailing same, postage prepaid, to Lessee at the premises, or Lessor at the address shown below, or at such other places as may be designated by the parties from time to time.

18. Heirs, Assign, Successors. This lease is binding upon and inures to the benefit of the heirs, successors in interest to the parties.

19. Option to renew. Provided that Lessee is not in default in the performance of this lease, Lessee shall have the option to renew the lease for an additional term of three (3) years commencing at the expiration of the initial lease term. All of the terms and conditions of the lease shall apply during the renewal term.

The option shall be exercised by written notice given to Lessor not less than 30 days prior to the expiration of the initial lease term. If notice is not given in the manner provided herein within the time specified, this option shall expire.

20. Subordination. This lease is and shall be subordinated to all existing and future liens and encumbrances against the property.

21. Termination or Expiration. Termination or expiration of this lease shall not release either party from liability resulting from an event which occurred prior to such termination or expiration. LESSOR and LESSEE have the right to terminate this Lease at any time by giving thirty (30) working days written notice to the other party.

22. Entire Agreement. The foregoing constitutes the entire agreement between the parties and may be modified only in a writing signed by both parties. The following Exhibits, if any, have been made a part of this lease before the parties' execution hereof: None

Signed this 6th day of June, 2022.

Lessor: Janet M. Hamilton

Janet M. Hamilton, Agent
P.O. Box 422
Downieville, CA 95936

Pamela A. Brandon
P.O. Box 876
Virginia City, NV 89440

Lessee: _____

James Berardi, Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
P.O. Box 955
Loyalton, pCA 96118

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022-23 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Loyalton High School

Sierra Plumas Joint Unified

School Site

District


Please include the following items with your application:

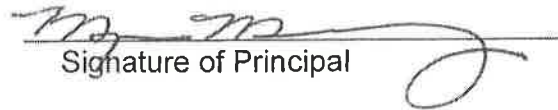
- Eligibility Determination Sheet
- Variance Request Form (if applicable)
- Quality Criterion 12 Form (if applicable)
- Award Estimator and Budget Sheet
- List of Agriculture Teachers

Certification: I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions of the operations in this project/program for local participation and assistance


Signature of Authorized Agent

Director of Business Services/CBO
Authorized Agent Title


Signature of Agriculture Teacher
Responsible for the Program


Signature of Principal

Contact Phone Number: 530-993-1660

Date of Local Agency Board Approval: June 21, 2022

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education
(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Eligibility Determination Sheet

IN ORDER TO APPLY FOR FUNDING, YOU MUST MEET **ALL** THE QUALITY CRITERIA LISTED BELOW.

Please check each Quality Criteria you meet:

- 1. Curriculum and Instruction
- 2. Leadership and Citizenship Development
- 3. Practical Application of Occupational Skills
- 4. Qualified and Competent Personnel
- 5. Facilities, Equipment, and Materials
- 6. Community, Business, and Industry Involvement
- 7. Career Guidance
- 8. Program Promotion
- 9. Program Accountability and Planning

IF YOU CHECKED **ALL** THE REQUIRED QUALITY CRITERIA, PLEASE
CONTINUE TO THE NEXT PAGE OF YOUR APPLICATION.

If you **do not** meet one or more of the criteria listed above, you may submit a Variance Request Form for each unmet criterion.

A variance is a proposed plan to bring your program into compliance with all the quality criteria listed above, prior to the following year's application.

All variances must be approved with this application in order to be eligible for funding. Non-compliance with the terms of the approved variance will result in a loss of funds.

Will you be including a formal Variance Request Form for each unmet criterion?

Yes No

IF YOU ARE REQUESTING ONE OR MORE VARIANCES, PLEASE COMPLETE A
VARIANCE REQUEST FORM FOR EACH AND CONTINUE TO THE NEXT PAGE OF
YOUR APPLICATION.

IF YOU DO NOT MEET **ALL** REQUIRED QUALITY CRITERIA LISTED ABOVE,
AND YOU ARE NOT SUBMITTING A VARIANCE REQUEST FORM

STOP

YOU ARE NOT ELIGIBLE TO APPLY FOR FUNDING THROUGH THE AGRICULTURAL
CAREER TECHNICAL EDUCATION INCENTIVE GRANT.

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022-23 APPLICATION FOR FUNDING

California Department of Education
(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

AWARD ESTIMATOR

DATES OF PROJECT DURATION: JULY 1, 2022 TO JUNE 30, 2023

Applicant Information (please fill in the underlined fields)

Number of different agriculture teachers at site 1
(Please attach a separate list of agriculture teachers' names):
Total number of students from the prior fiscal year R-2 Report: 46
Number of teachers meeting Criterion 10 (Class size - See instructions): 1
Number of teachers meeting Criterion 11a (Year round employment - See instructions): 1
Number of teachers meeting Criterion 11b (Project supervision period - See instructions): 1
Do you meet all criteria on the attached Quality Criterion 12 Form (Y/N)? y

Award Calculations

Part 1: Based on your number of agriculture teachers at the site:
(Please attach a separate list of agriculture teachers' names): 4000
Part 2: Based on \$8.00 per member listed on the R-2 Report: 0368
Part 3a: Based on number of teachers meeting Criterion 10: 2000
Part 3b: Based on number of teachers meeting Criterion 11a: 2000
Part 3c: Based on number of teachers meeting Criterion 11b: 2000
Part 4: Based on meeting all criteria on the Quality Criterion 12 Form: 7500
Total Estimated Award: 17868

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022-23 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

Budget Sheet

Incentive grant awards must be matched for each Account Number below (4000, 5000, and 6000). Account Number 4000 requires only the subtotal be matched, but Account Numbers 5000 and 6000 must be matched by line item. A waiver of matching must be approved for any instances where matching funds do not meet or exceed Incentive Grant funds.

Amount left to Allocate:

\$ 0.00

4000: Books & Supplies

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	curriculum	2500	
Subtotal	N/A	\$ 0.00	\$ 0.00

5000 Services and Operating Expenses, including services of consultants, staff travel, conferences, rentals, leases, repairs, and bus transportation

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	travel and conference	7000	
2.	power and propane	2000	
3.	equipment, supplies, and repairs	4000	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
Subtotal	N/A	\$ 0.00	\$ 0.00

6000 Capital Outlay, including sites, buildings, improvement of buildings, and equipment

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	corral- ally way, irrigation, greenhouse repair, welding shop repair	2368	
2.			
3.			
4.			
5.			
Subtotal	N/A	\$ 0.00	\$ 0.00

Total Allocated Funds:

\$ 0.00

\$ 0.00

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education
(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

VARIANCE REQUEST FORM

PLEASE NOTE: EACH CRITERION FOR WHICH A VARIANCE IS REQUESTED MUST BE COMPLETED ON A SEPARATE FORM

Variance Request for Funding Year:

Loyalton High School

Sierra Plumas Joint Unified

School Site

District

1. Standard and criterion for which variance is requested:
Standard Number:
Criterion Number:
2. Reasons why the criterion is not being met at this time (use additional pages if needed):
3. Steps to be taken in order to meet this criterion (use additional pages if needed):

Name of Agriculture Teacher
Responsible for the Program

Signature of Agriculture
Teacher Responsible for the Program

Name of Principal

Signature of Principal

Name of Regional Supervisor

Signature of Regional Supervisor

AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2022–23 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2022)

QUALITY CRITERION 12 FORM

Agricultural programs meeting all of the required Quality Criteria (Criteria 1 – 9) may qualify for an additional \$7,500 by also meeting Criterion 12.

Please check each qualifying condition you meet below.

This form, along with the appropriate verification, must be submitted with the Agricultural Career Technical Education Incentive Grant Application by the application deadline.

Number of Students on Previous Year's R-2 Report: 46

12A: Leadership and Citizenship Development

22 Number of activities on the approved FFA Activity list in which the local chapter participated (Must participate in at least 80 percent of the activities)

12B: Practical Application of Occupational Skills

11 Number of students who received the State FFA Degree (Must be at least 5 percent of the R2 number)

12C: Qualified and Professional Activities

1 Number of teachers who attended a minimum of five professional in-service activities (Must attach approved In-service Activities Verification Page)

12D: Community, Business, and Industry Involvement

3 Number of meetings held by the local Agriculture Advisory Committee (Must be at least three, with minutes attached)

Name of Agriculture Advisory Committee Chair: Bill Lowridge

Phone Number of Agriculture Advisory Committee Chair: 5302492990

12E: Retention

62% Number of students from the 2018-19 freshman cohort who completed 3 or 4 years of Agriculture Education courses. Must be at least 30% of the 2018-19 freshman cohort

12F: Graduate Follow-Up

9 Number of program completers graduating last year

8 Number of those who graduated who are employed in agriculture, in the military, or continuing their education (must be at least 75 percent of the program completers). Attach graduate follow-up report.

INCENTIVE GRANT IN-SERVICE ACTIVITIES DOCUMENTATION

CRITERIA 4.B School Year 2021-2022 School Loyalton

Based on the previous year's record, every agriculture teacher, teaching at least ½ time agriculture, attends a minimum of six of the following professional development activities:

Qualified and Competent Personnel

ACTIVITIES	TEACHERS NAMES									
Fall Region Meeting	Griffin									
Region In-service Day (Road Show)	Griffin									
Spring Region Meeting	Griffin									
Section In-service	Griffin									
Section In-service	Griffin									
Section In-service	Griffin									
Section In-service										
New Teacher Conference										
Master Teacher Conference	Griffin 1/2									
Summer CATA Conference	Griffin									
University AgEd Skills Week										
Professional Development **	Griffin									

** Can utilize a maximum of two other "Agriculturally Related" Professional Development activities than those listed above. These must be approved by the Regional Supervisor. Explain the Professional Development:

- 1 WASC -
- 2 AIG - State Committee Meetings
- 3 AET Task Force - state committee
- 4 Fresno CEU
- 5



Profile

Journal

Finances

Reports

- Inbox
- Portfolio
- Scoreboard
- Explore SAE
- Classroom Resources
- Sign Off

Cohort: Seniors in 2020-21

Graduate Exit Survey Completers

Filter: None

Special Notes for this Page

- The Cohort is all seniors in your account in the school year you selected WITH class enrollment in their senior year.

- 2021-2022
 - SAEs: 117
 - Jm Entries: 2,567
 - Jm Hours: 12,904
 - Active Students: 46
 - Badges: 51

Seniors with a Survey Response	10
Seniors shown below	10
Completion Rate	100.0%

What is your education plan after high school?

Response	# Students	%
2-yr College/Technical School - Agricultural Focus	4	40.0%
2-yr College/Technical School - Other Major/Non-Ag	2	20.0%
4-yr University - Other Major/Non-Ag	2	20.0%
No further education	1	10.0%
Military	1	10.0%
Total	10	100.0%

- Inbox
- Calendar
- Portfolio
- Scoreboard
- Sign Off

- Student Help
- Teacher Help
- AET Classroom
- Ask AET a Question

Student	Grad Yr	Education Plan	Career Plan	Additional Plan	Role of Ag
Allison, Blake	2021	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	Operate my own business with an Agricultural Focus	Essential & Important to my career plans
Del Barba, Isabella	2021	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Important to my career plans
Duarte, Jeremlah	2021	2-yr College/Technical School - Other Major/Non-Ag	Work Full-time with Other Focus (Non-Ag)	Operate my own business with Other/Non-Ag Focus	Important to my career plans
Miller, Keith	2021	Military	Other career plans	None of these additional career plans	Essential & Important to my career plans
Morrison, John	2021	4-yr University - Other Major/Non-Ag	Work Full-time with Other Focus (Non-Ag)	None of these additional career plans	Important to my career plans
Roberti, Kristin	2021	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	Operate my own business with an Agricultural Focus	Essential & Important to my career plans
Sheridan, Carlie	2021	2-yr College/Technical School - Other Major/Non-Ag	Other career plans	None of these additional career plans	Essential & Important to my career plans
Squeido, Louis	2021	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	None of these additional career plans	Essential & Important to my career plans
Smith, Rachelle	2021	4-yr University - Other Major/Non-Ag	Other career plans	None of these additional career plans	Important to my career plans
Williams, Mason	2021	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	Operate my own business with an Agricultural Focus	Essential & Important to my career plans

Students:
10



TO: SUPERINTENDENT OF PUBLIC SCHOOLS
PRINCIPAL OF PRIVATE SCHOOLS

FROM: RON NOCETTI, EXECUTIVE DIRECTOR

RE: FORM TO RECORD DISTRICT AND/OR SCHOOL REPRESENTATIVES TO LEAGUES

DATE: APRIL 1, 2022

Enclosed is a form upon which to record your district and/or school representatives to leagues for **next year, 2022-2023**. It is a form sent every year to you in order to obtain the names of league representatives to every league in the state and to make sure that the league representatives are designated by school district or school governing boards. **It is a legal requirement that league representatives be so designated.**

The education code gives the authority for high school athletics to high school governing boards. The code also requires that the boards, after joining CIF, designate their representatives to CIF leagues. This is a necessity! (Ed. Code 33353 (a) (1))

We are asking that, after action by the governing board, you **send the names of league representatives to your CIF Section office**. Obviously, the presumption behind this code section is that the representatives of boards are the only people who will be voting on issues, at the league and section level, that impact athletics.

If a governing board does not take appropriate action to designate representatives or this information is not given to Section offices within the required time frame, CIF is required to suspend voting privileges (CIF Constitution, Article 2, Section 25, p. 18) for the affected schools.

At the State Federated Council level, we will be asking that Sections verify that their representatives are designated in compliance with this Ed. Code section.

I hope this gives you a bit of background. Thank you for all you do to help support high school athletics. It is a valuable program in all high schools, and we appreciate the support you give to the program and to CIF.

Please return the enclosed form no later than June 28, 2022 directly to your CIF Section Office. Addresses of each section are listed on the back of the form. Please contact us if we can give you further information.

2022-2023 Designation of CIF Representatives to League

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 28, 2022.**

Sierra-Plumas Joint Unified School District/Governing Board at its June 21, 2022 meeting,
(Name of school district/governing board) (Date)

appointed the following individual(s) to serve for the 2022-2023 school year as the school's league representative:

PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES

Loyalton High School & Downieville School
 NAME OF SCHOOL
James Berardi POSITION Superintendent
 NAME OF REPRESENTATIVE
PO Box 955 CITY Loyalton ZIP 96118
 ADDRESS
530-993-1660 FAX 530-993-0828 E-MAIL jberardi@spjUSD.org
 PHONE

Loyalton High School
 NAME OF SCHOOL
Megan Meschery POSITION Principal
 NAME OF REPRESENTATIVE
PO Box 37 CITY Loyalton ZIP 96118
 ADDRESS
530-993-4454 FAX 530-993-4667 E-MAIL mmeschery@spjUSD.org
 PHONE

Loyalton High School
 NAME OF SCHOOL
Stacey Hood POSITION Athletic Director
 NAME OF REPRESENTATIVE
PO Box 37 CITY Loyalton ZIP 96118
 ADDRESS
530-993-4454 FAX 530-993-4667 E-MAIL shood@spjUSD.org
 PHONE

NAME OF SCHOOL _____
 NAME OF REPRESENTATIVE _____ POSITION _____
 ADDRESS _____ CITY _____ ZIP _____
 PHONE _____ FAX _____ E-MAIL _____

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name James Berardi Signature _____

Address PO Box 955 City Loyalton Zip 96118

Phone 530-993-1660 FAX 530-993-0828

PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.
SEE FOLLOWING PAGE FOR CIF SECTION OFFICE CONTACT INFORMATION.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 22-014D

Science Textbook Adoption
Grades TK/Kindergarten through 12th

WHEREAS, the Sierra-Plumas Joint Unified School District Governing Board met in regular session on Tuesday, June 21, 2022; and

NOW, THEREFORE BE IT RESOLVED, that the Governing Board of the Sierra-Plumas Joint Unified School District at the June 21, 2022, regular meeting of the Board, adopted the grades TK/Kindergarten through Twelfth (12th) standards-aligned Science Textbooks as follows:

Grades TK/K-5: California Elevate Science (Pearson)

Grades 6-12: Science Dimensions National 6-12 (Houghton Mifflin Harcourt)

and certified that they comply with State standards for students of the Sierra-Plumas Joint Unified School District and has adhered to all laws and regulations regarding the expenditure of instructional materials funding.

Passed and adopted at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board meeting held on June 21, 2022, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

VACANT: _____

Christina Potter, Clerk

**RESOLUTION ORDERING ELECTION,
REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION,
REQUESTING CONSOLIDATION OF THE ELECTION, AND
SPECIFICATIONS OF THE ELECTION ORDER**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Resolution No. 22-015D

WHEREAS, pursuant to Education Code Section 5322, whenever a school district election is ordered, the governing board of the district or the board or officer authorized to make such designations shall, concurrently with or after the order of election, but not less than 123 days prior to the date set for the election in the case of an election for governing board members, or at least 88 days prior to the date of the election in the case of an election on a measure, including a bond measure, by resolution delivered to the county superintendent of schools and the officer conducting the election specify the date of the election and the purpose of the election;

WHEREAS, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election;

WHEREAS, the resolution of the governing body of the city or district shall specify the services requested; and

WHEREAS, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

WHEREAS, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

WHEREAS, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

WHEREAS, pursuant to Education Code Section 5342 and Elections Code Section 10400, such election for school districts may be either completely or partially consolidated;

WHEREAS, various district, county, and statewide and other political subdivision elections have been or may be called to be held on November 8, 2022;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT the Governing Board/Board of Trustees of the Sierra-Plumas Joint Unified School District hereby orders an election to be called and consolidated with any and all elections also called to be held on November 8, 2022, insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the school district request to the Board of Supervisors of the County of Sierra and County of Plumas to order such consolidation under Elections Code Section 10400; and

BE IT FURTHER RESOLVED AND ORDERED that said School Board hereby requests the Board of Supervisors to permit the Sierra County and Plumas County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services pursuant to Elections Code §10520; and

BE IT FURTHER RESOLVED AND ORDERED that pursuant to Education Code Section 5322, the authority for the specifications of the election order, the governing body of the Sierra-Plumas Joint Unified School District hereby orders an election to be held with the following specifications:

The election shall be held on Tuesday, November 8, 2022;

Check the following that apply:

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department conduct the election for the following OFFICES on the November 8, 2022, ballot:

SEATS OPEN

OFFICE TERM

Trustee Area #2
Trustee Area #4
Trustee Area #5

4 years
4 years
4 years

No election will be held if there are an insufficient number of nominees.

The qualifications of a nominee of an elective officer of the school district are as follows (i.e. a registered voter in the district, trustee area, etc.)

The Candidate's Statement of Qualifications shall be limited to 200 words and will be paid for by the () district OR candidate.

Date of last map change: March 2006 A current map showing the boundaries within the County of the school district and the divisions of the school district, if any, is attached.

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department shall conduct the election for the following MEASURE(S) to be voted on at the November 8, 2022, election: (insert 75-word ballot question here or attach, if more than one)

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department is requested to: [Check one of the following]

Print the attached measure text exactly as filed in the Voter's Information Pamphlet section of the Sample Ballot for the November 8, 2022, election. Cost of printing and distribution of the measure text will be paid for by the district.

Not to print the measure text in the Voter's Information Pamphlet of the Sample Ballot but send a copy to voters upon request at the cost of said district.

BE IT FURTHER RESOLVED AND ORDERED that the Sierra County and Plumas County Elections Department is ordered that in the event of a tie vote, the candidate will be selected by:

Run-off election
 By lot

PASSED AND ADOPTED by the Sierra Plums Joint Unified School District, County of Sierra, State of California, this 21st day of June, 2022, by the following vote:

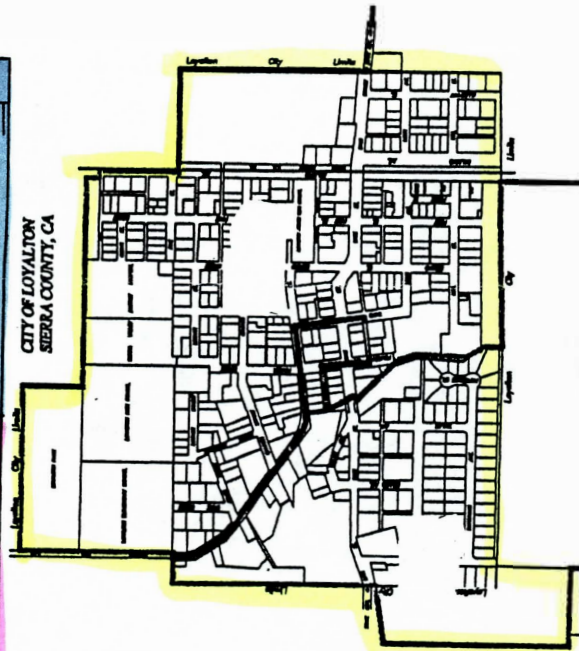
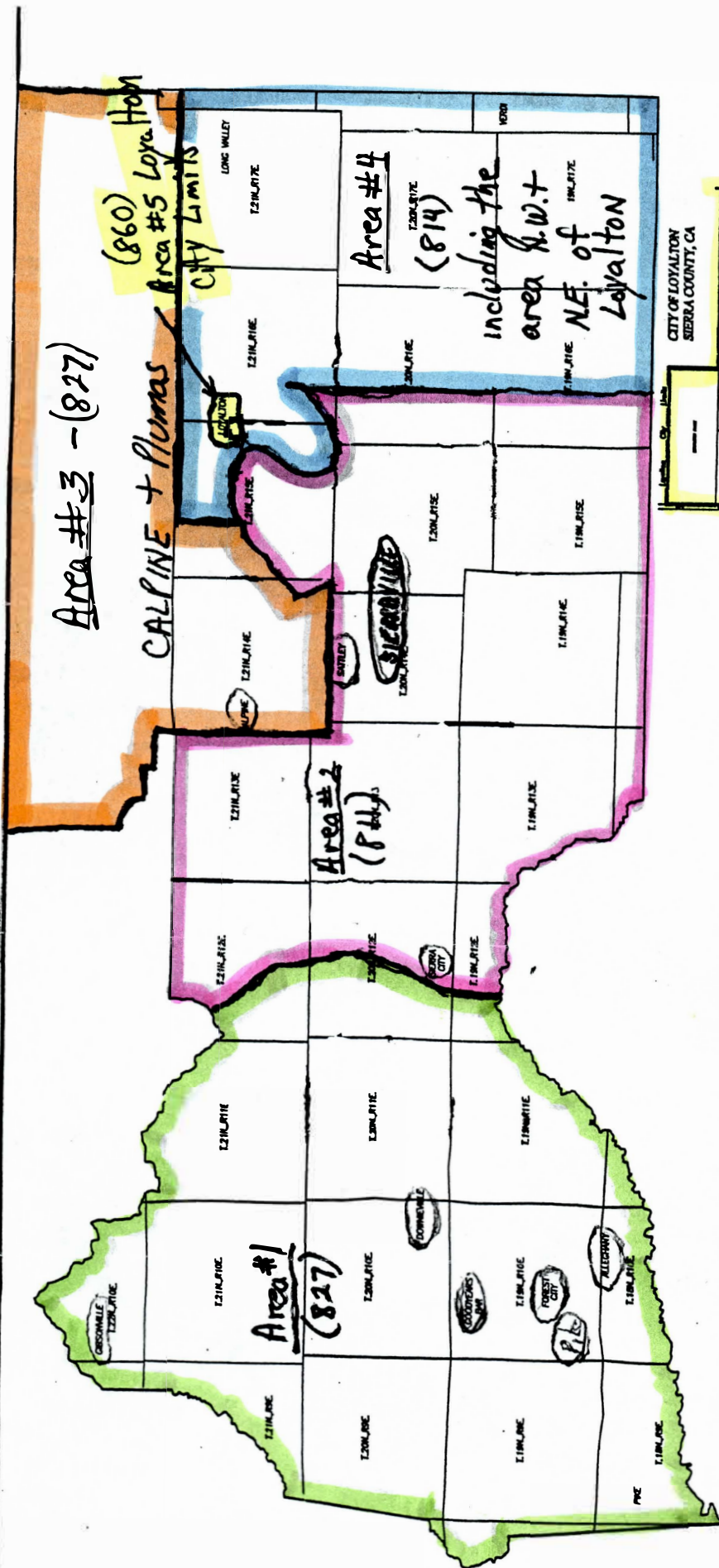
AYES:
NOES:
ABSTENTIONS:
ABSENT:

Nicole Stannard, President
Chairperson of said School District Board

Attested: _____
Christina Potter, Clerk

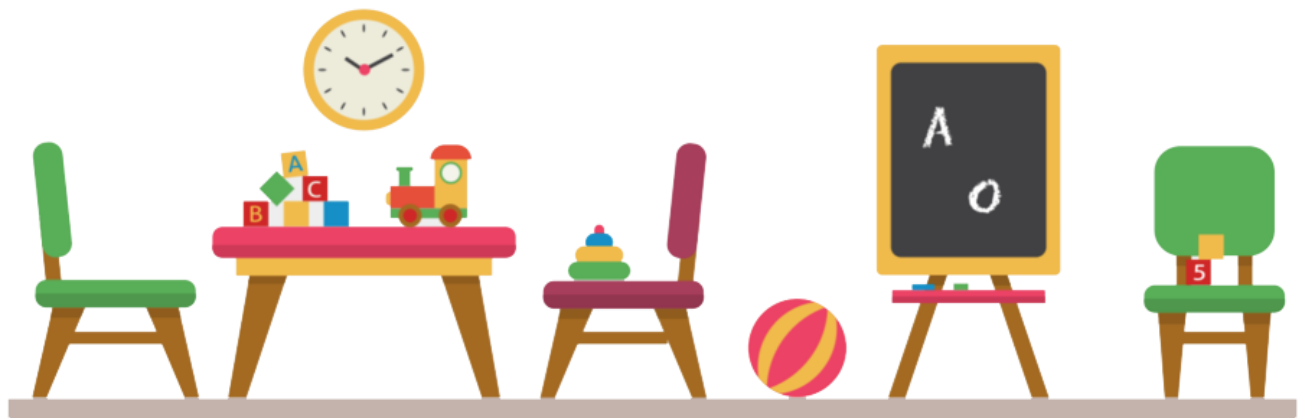
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SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT



RECEIVED
 MAR 20 2006
 BY:

Sierra-Plumas Joint Unified School District



Adopted Budget 2022/23

June 21, 2022
James Berardi/Superintendent

Sierra-Plumas Joint Unified School District
2022-2023 Adopted Budget
Presented June 21, 2022

Sierra-Plumas Joint Unified School District (SPJUSD) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2022/23 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the District’s 2022-2023 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that-projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today’s decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

Student Attendance/Enrollment

Attendance:	2016/17 P2	2017/18 P2	2018/19 P2	2019/20 P2	2020/21 P2	2021/22 P2	2022/23 Proj
Downieville Elementary	21.98	24.73	26.42	29.99	29.86	24.19	24.19
Downieville Jr. High	9.94	7.33	4.65	6.66	6.65	5.43	5.43
Downieville Sr. High	11.69	12.88	18.03	20.55	20.53	12.61	12.61
Loyalton Elementary	168.07	189.68	188.18	186.47	186.47	169.32	169.32
Loyalton Middle (LHS 7-8)	56.04	48.75	55.53	56.98	56.98	58.83	58.83
Loyalton High	92.71	98.70	102.68	108.32	108.32	93.67	93.67
Sierra Pass – Continuation	0.91	0.76	0.69	0.49	0.49	6.05	6.05
District Total	361.34	382.83	396.18	409.48	409.30	370.1	370.1
	15.00	16.83	14.39	18.74	20.43	15.36	15.36
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	383	407	428	442	442	399	399

REVENUE

Below are the changes in revenue projections since the second interim and are reflected in the 2021/22 Estimated Actuals.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• LCFF	(\$ 5,979)
• Property Taxes	\$ 113,510
• Education Protection Plan (EPA)	\$ 282,726
Net Change	\$ 390,257



Federal Revenue

Federal Revenue decreased by **(\$727,398)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• ESSER I RS3210	(\$ 50,358)
• ESSER II RS3212	(\$ 67,600)
• ESSER III RS3213	(\$ 487,552)
• ESSER III RS3214	<u>(\$ 121,888)</u>
Net Change	(\$ 727,398)

State Revenue

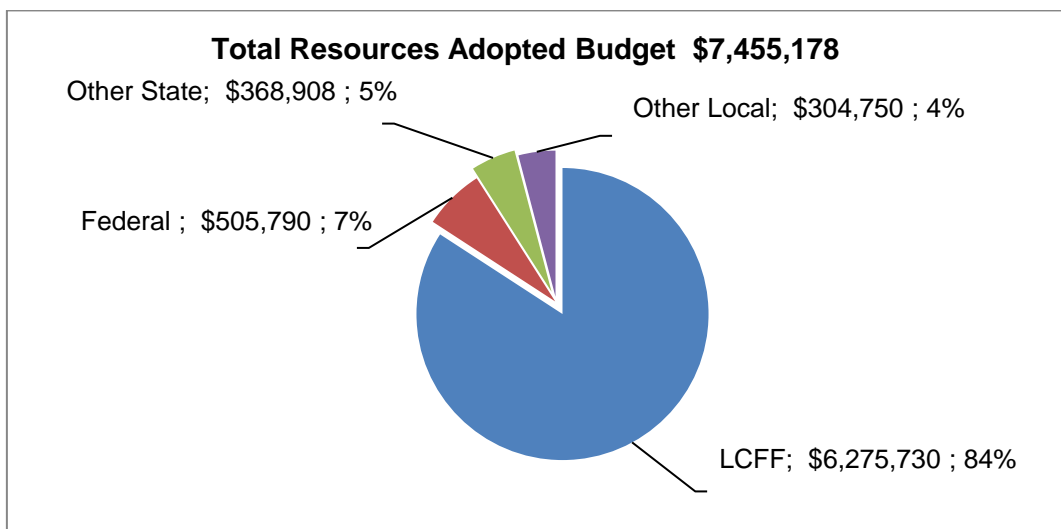
State resources decreased by **(\$433,431)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Lottery, Unrestricted	(\$ 5,320)	
• Expanded Learning RS2600	(\$ 65,673)	One-Time Funding
• Educator Effectiveness RS6266	(\$ 160,300)	One-Time Funding
• IPI Grant RS7422	(\$ 195,597)	One-Time Funding
• ELO RS7425	(\$ 4,641)	One-Time Funding
• ELO – Para RS7426	<u>(\$ 1,900)</u>	One-Time Funding
Net Change	(\$ 433,431)	

Local Revenue and Other Financing Sources

Local Revenue resourced increased by \$37,500 for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Misc – Refunds, Rebates	\$ 750	
• K12 Strong Workforce Program	<u>\$ 36,750</u>	New program
Net Change	\$ 37,500	



Revenue Comparison Chart

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Estimated Actuals	2022-2023 Adopted Budget
LCFF/Revenue Limit	\$5,002,712	\$5,097,589	\$4,694,735	\$5,885,473	\$6,275,730
Federal	455,808	467,318	879,502	1,233,188	505,790
Other State	583,587	374,726	901,979	802,339	368,908
Local	268,829	1,069,998	242,706	267,250	304,750
Transfer in-Fund 35	0	0	0	0	0
Property Proceeds	0	0	0	0	0
Total	\$6,310,936	\$7,009,631	\$6,718,922	\$8,188,250	\$7,455,178

General Fund Expenditures and Financing Uses:

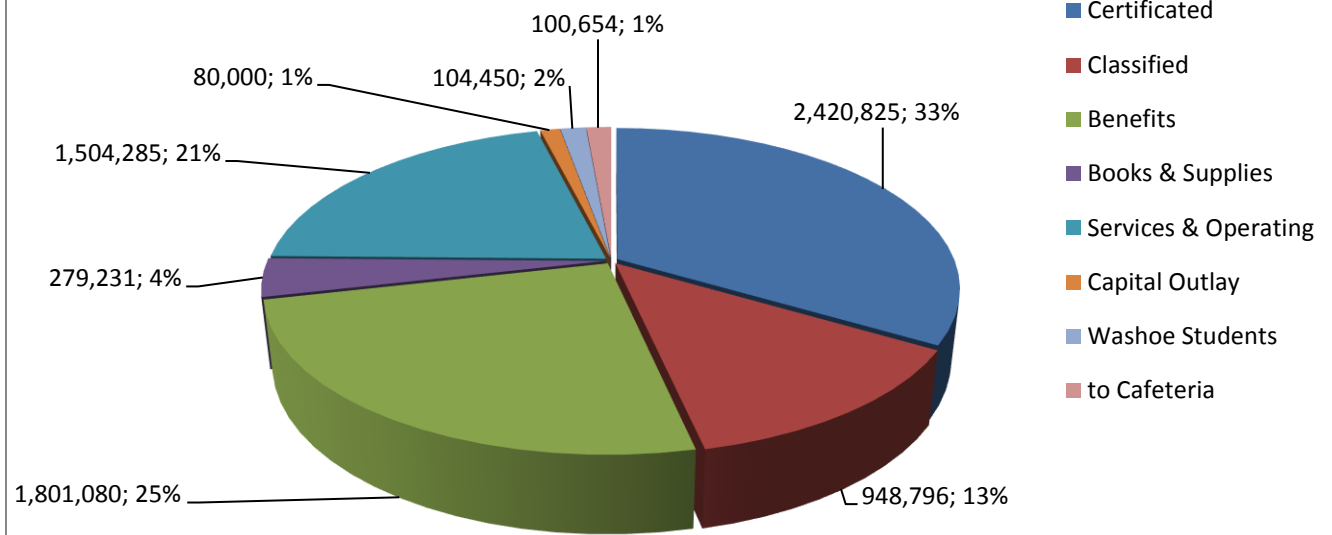
Expenditures were decreased by (\$807,463) from the 2021-22 Estimated Actuals.

Expenditures:

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Estimated Actuals	2022-2023 Adopted Budget
Certificated	2,033,846	2,106,088	2,188,874	2,228,746	2,420,825
Classified	839,763	888,927	875,034	953,198	948,796
Benefits	1,609,350	1,603,186	1,753,050	1,802,296	1,801,080
Books & Supplies	310,437	372,503	189,687	806,600	279,231
Services & Operating	1,307,059	1,134,758	1,086,011	1,834,291	1,504,285
Capital Outlay	242,707	928,565	51,269	216,549	80,000
Other Outgo	91,563	86,863	122,512	104,450	104,450
Transfer-Out	68,867	96,760	70,880	89,364	100,654
Total	\$6,503,592	\$7,217,650	\$6,337,317	\$8,035,494	7,239,321



Total Expenditures and Other Financing Uses \$7,239,321



Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2017-18 Actuals	95,058	3,785,396
2018-19 Actuals	(192,656)	3,592,742
2019-20 Actuals	(208,019)	3,384,722
2020-21 Actuals	381,605	3,774,343
2021-22 Estimated Actuals	152,756	3,927,097
2022-23 Adopted Budget	215,857	4,142,954
2023-24 Projected	463,541	4,606,495
2024-25 Projected	366,782	4,973,277

Multi-Year

Planning Factor	2022-23	2023-24	2024-25	2025-26
COLA	6.56%	5.38%	4.02%	3.72%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	25.20%	24.60%	23.70%
Lottery - unrestricted per ADA*	\$163	\$163	\$163	\$163
Lottery - Prop 20 per ADA*	\$65	\$65	\$65	\$65
Minimum Proportionality Percentage (MPP)	7.23%	7.24%	7.35%	7.35%
Supplemental Funds	\$379,642	\$393,964	\$414,533	\$429,527
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2022-2023 with a projected ending cash balance of \$4,142,954
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- No Deferred Maintenance Assignments

Personnel	FTE
Certificated	28.94
Administration	1.85
Classified	24.04
Total FTE:	54.83

note: LES site administrator contracted services through Sierra COE



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total			
Year:	21/22	22/23	Pos (Neg)	%	21/22	22/23	Pos (Neg)	%	21/22	22/23	Pos (Neg)	%	
Period:	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	
	Actuals	Budget			Actuals	Budget			Actuals	Budget			
Revenues													
LCFF Revenues	8010-8099	5,885,473	6,275,730	390,257	6.63%	-	-	-	-	5,885,473	6,275,730	390,257	6.63%
Federal Revenues	8100-8299	341,000	341,000	-	0.00%	892,188	164,790	(727,398)	-81.53%	1,233,188	505,790	(727,398)	-58.99%
State Revenues	8300-8599	84,065	78,745	(5,320)	-6.33%	718,274	290,163	(428,111)	-59.60%	802,339	368,908	(433,431)	-54.02%
Local Revenues	8600-8799	267,250	268,000	750	0.28%	-	36,750	36,750		267,250	304,750	37,500	14.03%
Total Revenues		6,577,788	6,963,475	385,687	5.86%	1,610,462	491,703	(1,118,759)	-69.47%	8,188,250	7,455,178	(733,072)	-8.95%
Expenditures													
Certificated Salaries	1000-1999	1,947,672	2,307,282	359,610	18.46%	281,074	113,543	(167,531)	-59.60%	2,228,746	2,420,825	192,079	8.62%
Classified Salaries	2000-2999	720,077	846,511	126,434	17.56%	233,121	102,285	(130,836)	-56.12%	953,198	948,796	(4,402)	-0.46%
Benefits & Taxes	3000-3999	1,304,619	1,434,798	130,179	9.98%	497,677	366,282	(131,395)	-26.40%	1,802,296	1,801,080	(1,216)	-0.07%
Materials & Supplies	4000-4999	323,340	217,466	(105,874)	-32.74%	483,260	61,765	(421,495)	-87.22%	806,600	279,231	(527,369)	-65.38%
Operating Expenditures	5000-5999	1,398,153	1,441,693	43,540	3.11%	436,138	62,592	(373,546)	-85.65%	1,834,291	1,504,285	(330,006)	-17.99%
Capital Outlay	6000-6599	81,500	80,000	(1,500)	-1.84%	135,049	-	(135,049)	-100.00%	216,549	80,000	(136,549)	-63.06%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	104,450	104,450	-	0.00%
Other Outgo	7300-7399	(70,855)	(10,303)	60,552	-85.46%	70,855	10,303	(60,552)	-85.46%	-	-	-	-
Total Expenditures		5,808,956	6,421,897	612,941	10.55%	2,137,174	716,770	(1,420,404)	-66.46%	7,946,130	7,138,667	(807,463)	-10.16%
Rev less Exp		768,832	541,578	(227,254)	-29.56%	(526,712)	(225,067)	301,645	-57.27%	242,120	316,511	74,391	30.72%
Other Sources/Uses													
Transfers In	8910-8979	-	-	-		-	-	-		-	-	-	
Contributions	8980-8999	(89,209)	(225,067)	(135,858)	152.29%	89,209	225,067	135,858	152.29%	-	-	-	
Transfers Out	7610-7699	89,364	100,654	11,290	12.63%	-	-	-		89,364	100,654	11,290	12.63%
Total Other Sources		(178,573)	(325,721)	(147,148)	82.40%	89,209	225,067	135,858	152.29%	(89,364)	(100,654)	(11,290)	12.63%
Change in Fund Bal		590,259	215,857	(374,402)	-63.43%	(437,503)	-	437,503		152,756	215,857	63,101	41.31%
Beg Fund Bal		3,336,838	3,927,097	590,259	17.69%	421,569	-	(421,569)		3,758,407	3,927,097	168,690	4.49%
Adjustments		-	-	-		-	-	-		-	-	-	
Adj Beg Fund Bal		3,336,838	3,927,097	590,259	17.69%	421,569	-	(421,569)		3,758,407	3,927,097	168,690	4.49%
End Fund Bal		3,927,097	4,142,954	215,857	5.50%	(15,934)	-	15,934		3,911,163	4,142,954	231,791	5.93%
Non Spendable		4,100	3,400	(700)		-	-	-		4,100	3,400	-	
Prepaid Items		998	-	-		-	-	-		998	-	(998)	
Restricted		-	-	-		-	-	-		-	-	-	
Committed		-	-	-		-	-	-		-	-	-	
OPEB		594,385	594,385	-		-	-	-		594,385	594,385	-	
Assigned		-	-	-		-	-	-		-	-	-	
Deferred Maintenance		-	-	-		-	-	-		-	-	-	
REU		1,001,000	905,000	(96,000)		-	-	-		1,001,000	905,000	(96,000)	-9.59%
Unassigned		2,326,614	2,640,169	215,857	9.28%	(15,934)	-	15,934		2,310,680	2,640,169	231,791	10.03%

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted certificated salaries increased due to step/column adjustments with a 6.56% COLA increase. Some positions previously moved to COVID funding have been returned to their regular assigned accounting designation.
2	Unrestricted classified salaries increased due to step/column adjustments with a 6.56% COLA increase. Some positions previously moved to COVID funding have been returned to their regular assigned accounting designation.
3	Unrestricted materials and supplies reduced due to projected declining enrollment, reduced vehicle usage and grounds expenditures.
4	Unrestricted/Restricted Indirect Cost Rate reduced due to a reduction in programs charged an ICR for services.
5	Restricted federal revenue reduced approx (\$727k) due to COVID funding discontinued.
6	Restricted state revenue reduced approx (\$160k) for Educator Effectiveness discontinued and approx (\$268k) for COVID funding discontinued.
7	Restricted certificated salaries decreased due to positions previously included in COVID funding sources have been returned to their regular assigned accounting designation.
8	Restricted classified salaries decreased due to positions previously included in COVID funding sources have been returned to their regular assigned accounting designation.
9	Restricted materials and supplies reduced approx (\$19k) for Title I, reduced approx (\$346k) for COVID funding, reduced approx (\$1k) for Title IV, reduced approx (\$52k) for Lottery, reduced approx (\$14k) for CTEIG discontinued, reduced approx. (\$4k) for music program, increased approx \$15k for K12 strong workforce program.
10	Restricted Capital Outlay reduced approx (\$135k) for COVID funding discontinued.
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Multi Year Projection

		2022/23 <i>Budget</i>			2023/24 <i>MYP</i>			2024/25 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	6,275,730	-	6,275,730	6,613,365	-	6,613,365	6,879,222	-	6,879,222
Federal Revenues	8100-8299	341,000	164,790	505,790	341,000	164,790	505,790	80,000	164,790	244,790
State Revenues	8300-8599	78,745	290,163	368,908	78,745	290,163	368,908	78,745	290,163	368,908
Local Revenues	8600-8799	268,000	36,750	304,750	268,000	-	268,000	268,000	-	268,000
Contributions	8980-8999	(225,067)	225,067	-	(275,463)	275,463	-	(281,717)	281,717	-
Total Revenues		6,738,408	716,770	7,455,178	7,025,647	730,416	7,756,063	7,024,250	736,670	7,760,920
Expenditures										
Certificated Salaries	1000-1999	2,307,282	113,543	2,420,825	2,339,363	116,232	2,455,595	2,372,423	118,988	2,491,411
Classified Salaries	2000-2999	846,511	102,285	948,796	853,985	103,823	957,808	863,404	106,044	969,448
Benefits & Taxes	3000-3999	1,434,798	366,282	1,801,080	1,434,798	375,701	1,810,499	1,487,681	376,978	1,864,659
Materials & Supplies	4000-4999	217,466	61,765	279,231	217,466	61,765	279,231	217,466	61,765	279,231
Operating Expenditures	5000-5999	1,441,693	62,592	1,504,285	1,441,693	62,592	1,504,285	1,441,693	62,592	1,504,285
Capital Outlay	6000-6599	80,000	-	80,000	80,000	-	80,000	80,000	-	80,000
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(10,303)	10,303	-	(10,303)	10,303	-	(10,303)	10,303	-
Transfers Out	7600-7629	100,654	-	100,654	100,654	-	100,654	100,654	-	100,654
Total Expenditures		6,522,551	716,770	7,239,321	6,562,106	730,416	7,292,522	6,657,468	736,670	7,394,138
Rev less Exp		215,857	-	215,857	463,541	-	463,541	366,782	-	366,782
Change in Fund Bal		215,857	-	215,857	463,541	-	463,541	366,782	-	366,782
Beg Fund Bal		3,927,097	-	3,927,097	4,142,954	-	4,142,954	4,606,495	-	4,606,495
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,927,097	-	3,927,097	4,142,954	-	4,142,954	4,606,495	-	4,606,495
End Fund Bal		4,142,954	-	4,142,954	4,606,495	-	4,606,495	4,973,277	-	4,973,277
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		594,385	-	594,385	594,385	-	594,385	594,385	-	594,385
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		905,000	-	905,000	905,000	-	905,000	905,000	-	905,000
Unassigned		2,640,169	-	2,640,169	3,103,710	-	3,103,710	3,470,492	-	3,470,492

Education Protection Account
 Program by Resource Report
 Expenditures by Object
 2022-2023 Budget Recommendation
 June 21 2022

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT 2022-2023 BUDGET
Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	482,182.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		482,182.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Teachers Salaries	1000-1999	391,342.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	0.00
Employee Benefits	3000-3999	89,922.00
Books & Supplies		
Materials & Supplies	4300	918.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	0.00
Other Outgo		
County Tuition	7100	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		482,182.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

G = General Ledger Data; S =
Supplemental Data

Form	Description	Data Supplied For:	
		2021-22 Estimated Actuals	2022-23 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S

CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiy ear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,885,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6%
2) Federal Revenue		8100-8299	341,000.00	892,188.00	1,233,188.00	341,000.00	164,790.00	505,790.00	-59.0%
3) Other State Revenue		8300-8599	84,065.00	718,274.00	802,339.00	78,745.00	290,163.00	368,908.00	-54.0%
4) Other Local Revenue		8600-8799	267,250.00	0.00	267,250.00	268,000.00	36,750.00	304,750.00	14.0%
5) TOTAL, REVENUES			6,577,788.00	1,610,462.00	8,188,250.00	6,983,475.00	491,703.00	7,455,178.00	-9.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,947,672.00	281,074.00	2,228,746.00	2,307,282.00	113,543.00	2,420,825.00	8.6%
2) Classified Salaries		2000-2999	720,077.00	233,121.00	953,198.00	846,511.00	102,285.00	948,796.00	-0.5%
3) Employee Benefits		3000-3999	1,304,619.00	497,677.00	1,802,296.00	1,434,798.00	366,282.00	1,801,080.00	-0.1%
4) Books and Supplies		4000-4999	323,340.00	483,260.00	806,600.00	217,466.00	61,765.00	279,231.00	-65.4%
5) Services and Other Operating Expenditures		5000-5999	1,398,153.00	436,138.00	1,834,291.00	1,441,893.00	62,592.00	1,504,285.00	-18.0%
6) Capital Outlay		6000-6999	81,500.00	135,049.00	216,549.00	80,000.00	0.00	80,000.00	-63.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(70,855.00)	70,855.00	0.00	(10,303.00)	10,303.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,808,958.00	2,137,174.00	7,946,130.00	6,421,897.00	718,770.00	7,138,667.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			768,832.00	(528,712.00)	242,120.00	541,578.00	(225,067.00)	316,511.00	30.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,364.00	0.00	89,364.00	100,654.00	0.00	100,654.00	12.6%
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	(89,209.00)	89,209.00	0.00	(225,067.00)	225,067.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,573.00)	89,209.00	(89,364.00)	(325,721.00)	225,067.00	(100,654.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			590,259.00	(437,503.00)	152,756.00	215,857.00	0.00	215,857.00	41.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
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)			3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
2) Ending Balance, June 30 (E + F1e)			3,927,097.00	0.00	3,927,097.00	4,142,954.00	0.00	4,142,954.00	5.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760	594,385.00		594,385.00			0.00	
OPEB	0000	9760			0.00	594,385.00		594,385.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,001,000.00	0.00	1,001,000.00	995,000.00	0.00	995,000.00	-0.6%
Unassigned/Unappropriated Amount		9790	2,326,614.00	0.00	2,326,614.00	2,640,169.00	0.00	2,640,169.00	13.5%
G. ASSETS									
1) Cash									
a) In County Treasury		9110	3,759,594.53	303,739.75	4,063,334.28				
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	4,100.00	0.00	4,100.00				
d) With Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	998.00	0.00	998.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,764,682.53	303,739.75	4,068,422.28				
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	79,118.40	6,000.00	85,118.40				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
3) Due to Other Funds		9610	(13,830.17)	0.00	(13,830.17)				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			272,900.23	6,810.38	279,710.61				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,491,792.30	296,929.37	3,788,721.67				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,948,501.00	0.00	2,948,501.00	2,942,522.00	0.00	2,942,522.00	-0.2%
Education Protection Account State Aid - Current Year		8012	85,946.00	0.00	85,946.00	368,672.00	0.00	368,672.00	329.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,766,026.00	0.00	2,766,026.00	2,879,536.00	0.00	2,879,536.00	4.1%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,885,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,885,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	341,000.00	0.00	341,000.00	341,000.00	0.00	341,000.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		100,727.00	100,727.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		100,727.00	100,727.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,181.00	15,181.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		15,181.00	15,181.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		3,141.00	3,141.00		10,000.00	10,000.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	763,139.00	763,139.00	0.00	3,141.00	3,141.00	0.0%
TOTAL, FEDERAL REVENUE			341,000.00	892,188.00	1,233,188.00	341,000.00	164,790.00	505,790.00	-59.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,350.00	0.00	17,350.00	17,350.00	0.00	17,350.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	66,715.00	26,605.00	93,320.00	61,395.00	26,605.00	88,000.00	-5.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	691,669.00	691,669.00	0.00	263,558.00	263,558.00	-61.9%
TOTAL, OTHER STATE REVENUE			84,065.00	718,274.00	802,339.00	78,745.00	290,163.00	368,908.00	-54.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	0.00	189,500.00	189,500.00	0.00	189,500.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,250.00	0.00	11,250.00	12,000.00	36,750.00	48,750.00	333.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,250.00	0.00	267,250.00	268,000.00	36,750.00	304,750.00	14.0%
TOTAL, REVENUES			6,577,788.00	1,610,462.00	8,188,250.00	6,963,475.00	491,703.00	7,455,178.00	-9.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,698,957.00	281,074.00	1,980,031.00	2,046,977.00	113,543.00	2,160,520.00	9.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	248,715.00	0.00	248,715.00	260,305.00	0.00	260,305.00	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,947,672.00	281,074.00	2,228,746.00	2,307,282.00	113,543.00	2,420,825.00	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	110,714.00	119,266.00	229,980.00	163,005.00	102,285.00	265,290.00	15.4%
Classified Support Salaries		2200	423,883.00	8,000.00	431,883.00	504,473.00	0.00	504,473.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	22,197.00	105,855.00	128,052.00	2,700.00	0.00	2,700.00	-97.9%
Clerical, Technical and Office Salaries		2400	158,010.00	0.00	158,010.00	171,820.00	0.00	171,820.00	8.1%
Other Classified Salaries		2800	4,473.00	0.00	4,473.00	4,513.00	0.00	4,513.00	0.9%
TOTAL, CLASSIFIED SALARIES			720,077.00	233,121.00	953,198.00	846,511.00	102,285.00	948,796.00	-0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	390,900.00	254,924.00	585,824.00	438,445.00	229,189.00	667,634.00	14.0%
PERS		3201-3202	128,844.00	95,269.00	224,113.00	173,506.00	66,986.00	240,492.00	7.3%
OASDI/Medicare/Alternative		3301-3302	82,342.00	22,153.00	104,495.00	97,120.00	9,696.00	106,816.00	2.2%
Health and Welfare Benefits		3401-3402	578,475.00	106,778.00	685,253.00	559,633.00	52,609.00	612,242.00	-10.7%
Unemployment Insurance		3501-3502	13,783.00	2,576.00	16,359.00	16,032.00	1,082.00	17,114.00	4.6%
Workers' Compensation		3601-3602	82,591.00	15,977.00	98,568.00	97,452.00	6,720.00	104,172.00	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	87,684.00	0.00	87,684.00	52,810.00	0.00	52,810.00	-40.0%
TOTAL, EMPLOYEE BENEFITS			1,304,619.00	497,677.00	1,802,296.00	1,434,798.00	366,282.00	1,801,080.00	-0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	103,602.00	103,602.00	0.00	26,605.00	26,605.00	-74.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	256,340.00	167,180.00	423,520.00	167,466.00	19,227.00	186,693.00	-55.9%
Noncapitalized Equipment		4400	67,000.00	212,476.00	279,476.00	50,000.00	15,933.00	65,933.00	-76.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,340.00	483,260.00	806,600.00	217,466.00	61,765.00	279,231.00	-65.4%
SERVICES AND OTHER OPERATING EXPENDITURES									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subagreements for Services		5100	185,000.00	0.00	185,000.00	185,000.00	0.00	185,000.00	0.0%
Travel and Conferences		5200	15,000.00	203,847.00	218,847.00	7,395.00	15,182.00	22,577.00	-89.7%
Dues and Memberships		5300	13,327.00	0.00	13,327.00	10,000.00	0.00	10,000.00	-25.0%
Insurance		5400 - 5450	145,000.00	0.00	145,000.00	160,000.00	0.00	160,000.00	10.3%
Operations and Housekeeping Services		5500	288,250.00	3,000.00	291,250.00	384,000.00	3,000.00	387,000.00	26.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	1,750.00	83,750.00	82,000.00	1,500.00	83,500.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	653,801.00	227,541.00	881,342.00	617,523.00	42,910.00	660,433.00	-25.1%
Communications		5900	15,775.00	0.00	15,775.00	15,775.00	0.00	15,775.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,398,153.00	436,138.00	1,834,291.00	1,441,593.00	62,592.00	1,504,285.00	-18.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	105,049.00	105,049.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	28,500.00	30,000.00	58,500.00	25,000.00	0.00	25,000.00	-55.8%
Equipment Replacement		6500	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			81,500.00	135,049.00	216,549.00	80,000.00	0.00	80,000.00	-63.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(70,855.00)	70,855.00	0.00	(10,303.00)	10,303.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(70,855.00)	70,855.00	0.00	(10,303.00)	10,303.00	0.00	0.0%
TOTAL, EXPENDITURES			5,808,956.00	2,137,174.00	7,946,130.00	6,421,897.00	716,770.00	7,138,667.00	-10.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	89,364.00	0.00	89,364.00	100,654.00	0.00	100,654.00	12.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			89,364.00	0.00	89,364.00	100,654.00	0.00	100,654.00	12.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(89,209.00)	89,209.00	0.00	(225,067.00)	225,067.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(89,209.00)	89,209.00	0.00	(225,067.00)	225,067.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(178,573.00)	89,209.00	(89,364.00)	(325,721.00)	225,067.00	(100,654.00)	12.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,885,473.00	0.00	5,885,473.00	6,275,730.00	0.00	6,275,730.00	6.6%
2) Federal Revenue		8100-8299	341,000.00	892,188.00	1,233,188.00	341,000.00	164,790.00	505,790.00	-59.0%
3) Other State Revenue		8300-8599	84,065.00	718,274.00	802,339.00	78,745.00	290,163.00	368,908.00	-54.0%
4) Other Local Revenue		8600-8799	287,250.00	0.00	287,250.00	288,000.00	38,750.00	304,750.00	14.0%
5) TOTAL, REVENUES			6,577,788.00	1,610,462.00	8,188,250.00	6,963,475.00	491,703.00	7,455,178.00	-9.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		2,894,562.00	1,295,041.00	4,189,603.00	3,336,557.00	673,499.00	4,010,056.00	-4.3%
2) Instruction - Related Services	2000-2999		580,130.00	55,950.00	636,080.00	551,038.00	21,210.00	572,248.00	-10.0%
3) Pupil Services	3000-3999		397,563.00	84,465.00	482,028.00	393,115.00	0.00	393,115.00	-18.4%
4) Ancillary Services	4000-4999		103,755.00	20,000.00	123,755.00	92,003.00	1,500.00	93,503.00	-24.4%
5) Community Services	5000-5999		7,516.00	0.00	7,516.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		730,299.00	422,419.00	1,152,718.00	784,070.00	17,561.00	801,631.00	-30.5%
8) Plant Services	8000-8999		990,681.00	259,299.00	1,249,980.00	1,160,664.00	3,000.00	1,163,664.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			5,808,956.00	2,137,174.00	7,946,130.00	6,421,897.00	716,770.00	7,138,667.00	-10.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			768,832.00	(526,712.00)	242,120.00	541,578.00	(225,067.00)	316,511.00	30.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	89,364.00	0.00	89,364.00	100,654.00	0.00	100,654.00	12.6%
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	(89,209.00)	89,209.00	0.00	(225,067.00)	225,067.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,573.00)	89,209.00	(89,364.00)	(325,721.00)	225,067.00	(100,654.00)	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			590,259.00	(437,503.00)	152,756.00	215,857.00	0.00	215,857.00	41.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
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)			3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,336,838.00	437,503.00	3,774,341.00	3,927,097.00	0.00	3,927,097.00	4.0%
2) Ending Balance, June 30 (E + F1e)			3,927,097.00	0.00	3,927,097.00	4,142,954.00	0.00	4,142,954.00	5.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760	594,385.00		594,385.00			0.00	
OPEB	0000	9760			0.00	594,385.00		594,385.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,001,000.00	0.00	1,001,000.00	905,000.00	0.00	905,000.00	-9.6%
Unassigned/Unappropriated Amount		9790	2,328,614.00	0.00	2,328,614.00	2,640,169.00	0.00	2,640,169.00	13.5%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,000.00	94,000.00	0.0%
3) Other State Revenue		8300-8599	7,000.00	7,000.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	0.0%
5) TOTAL, REVENUES			121,500.00	121,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,697.00	95,270.00	8.6%
3) Employee Benefits		3000-3999	44,867.00	50,014.00	11.5%
4) Books and Supplies		4000-4999	70,753.00	67,400.00	-4.7%
5) Services and Other Operating Expenditures		5000-5999	10,900.00	9,470.00	-13.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			214,217.00	222,154.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,717.00)	(100,654.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	89,364.00	100,654.00	12.6%
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			89,364.00	100,654.00	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,353.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,353.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,353.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(66,909.75)		
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		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	719.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	(13,830.17)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(80,020.92)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G9 + H2) - (I6 + J2)			(80,020.92)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	84,000.00	84,000.00	0.0%
Donated Food Commodities		8221	10,000.00	10,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,000.00	94,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,000.00	7,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,000.00	7,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,500.00	20,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,500.00	20,500.00	0.0%
TOTAL, REVENUES			121,500.00	121,500.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	87,697.00	95,270.00	8.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			87,697.00	95,270.00	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,748.00	22,055.00	24.3%
OASDI/Medicare/Alternative		3301-3302	6,484.00	7,053.00	8.8%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	0.0%
Unemployment Insurance		3501-3502	439.00	476.00	8.4%
Workers' Compensation		3601-3602	2,659.00	2,893.00	8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,867.00	50,014.00	11.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,853.00	7,500.00	-30.9%
Noncapitalized Equipment		4400	4,900.00	4,900.00	0.0%
Food		4700	55,000.00	55,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,753.00	67,400.00	-4.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,500.00	8,070.00	-15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	900.00	900.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,900.00	9,470.00	-13.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			214,217.00	222,154.00	3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	89,364.00	100,654.00	12.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			89,364.00	100,654.00	12.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
SOURCES					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			89,364.00	100,654.00	12.6%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	94,000.00	94,000.00	0.0%
3) Other State Revenue		8300-8599	7,000.00	7,000.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	0.0%
5) TOTAL, REVENUES			121,500.00	121,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		214,217.00	222,154.00	3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			214,217.00	222,154.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(92,717.00)	(100,654.00)	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	89,364.00	100,654.00	12.6%
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			89,364.00	100,654.00	12.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,353.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,353.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,353.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,353.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	119,115.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,115.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,115.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	0.00	0.00	0.0%
2) Other Sources/Uses		7600-7629	0.00	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,115.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,115.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,115.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,115.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,093.82		
1) Fair Value Adjustment to Cash in County Treasury			0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			113,093.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			113,093.82		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	119,115.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,115.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			119,115.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					

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

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		119,115.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			119,115.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(119,115.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(119,115.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,115.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,115.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,115.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,000.00	15,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)					
			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,659.00	645,659.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,659.00	645,659.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,659.00	645,659.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			645,659.00	645,659.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	645,659.00	645,659.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	69,350.48		
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	609,261.06		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work In Progress		9450	0.00		
10) TOTAL, ASSETS			678,611.54		
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	15,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			15,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			663,611.54		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	15,000.00	15,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	15,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,000.00	15,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
Contributions from Unrestricted Revenues		6990	0.00	0.00	0.0%
Contributions from Restricted Revenues		6990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		15,000.00	15,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	645,659.00	645,659.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,659.00	645,659.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,659.00	645,659.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			645,659.00	645,659.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	645,659.00	645,659.00	0.0%

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

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.18	396.18	396.18	396.18	396.18	396.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	396.18	396.18	396.18	396.18	396.18	396.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	2.12	2.12
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.27	12.27	12.27	12.27	12.27	12.27
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	14.39	14.39

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	410.57	410.57
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	.01	.01	.01	.01	.01	.01
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	.01	.01
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	396.18	396.18
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	3.46	3.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.53	12.53	12.53	12.53	12.53	12.53
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	412.17	412.17	412.17
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.18	412.18	412.18	412.18	412.18	412.18
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	15.99	15.99	15.99	15.99	15.99	15.99
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	385,804.00		385,804.00			385,804.00
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	997,442.00		997,442.00	40,217.00		1,037,659.00
Total capital assets being depreciated	10,153,791.00	0.00	10,153,791.00	40,217.00	0.00	10,194,008.00
Accumulated Depreciation for:						
Land Improvements	(176,664.00)		(176,664.00)		244,895.00	(421,559.00)
Buildings	(5,678,303.00)		(5,678,303.00)			(5,678,303.00)
Equipment	(857,867.00)		(857,867.00)		152,055.00	(1,009,922.00)
Total accumulated depreciation	(6,712,834.00)	0.00	(6,712,834.00)	0.00	396,950.00	(7,109,784.00)
Total capital assets being depreciated, net excluding lease assets	3,440,957.00	0.00	3,440,957.00	40,217.00	396,950.00	3,084,224.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	3,598,149.00	0.00	3,598,149.00	40,217.00	396,950.00	3,241,416.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH			3,927,097.00	4,023,004.00	4,573,442.00	4,674,611.00	4,345,161.00	3,797,961.00	4,221,511.00	3,719,361.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079		289,522.00	755,000.00	365,000.00	325,000.00		25,000.00	130,000.00	260,500.00
Miscellaneous Funds	8080-8099			68,000.00				910,000.00		650,000.00
Federal Revenue	8100-8299									
Other State Revenue	8300-8599			50,090.00	20,000.00	38,750.00			175,850.00	
Other Local Revenue	8600-8799		9,500.00	3,800.00	10,100.00	12,500.00	4,500.00	500.00	4,000.00	164,408.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			299,022.00	808,890.00	463,100.00	395,750.00	41,000.00	1,084,000.00	309,850.00	1,140,158.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,750.00	29,950.00	205,700.00	205,700.00	205,700.00	250,950.00	275,000.00	275,000.00
Classified Salaries	2000-2999		38,865.00	45,500.00	72,500.00	65,000.00	68,500.00	85,000.00	85,000.00	85,000.00
Employee Benefits	3000-3999		62,500.00	95,000.00	185,000.00	185,000.00	190,000.00	195,000.00	165,000.00	165,000.00
Books and Supplies	4000-4999		50,000.00	35,000.00	43,731.00	50,000.00	1,500.00	2,500.00	25,000.00	20,000.00
Services	5000-5999		25,000.00	39,000.00	28,000.00	225,000.00	105,000.00	105,000.00	85,000.00	400,000.00
Capital Outlay	6000-6599					5,000.00	10,000.00	10,000.00	10,000.00	
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			203,115.00	244,450.00	534,931.00	735,700.00	580,700.00	648,450.00	645,000.00	945,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199	(3,400.00)								
Accounts Receivable	9200-9299	(445,000.00)	35,000.00		175,000.00	12,000.00			35,000.00	9,500.00
Due From Other Funds	9310									
Stores	9320									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Prepaid Expenditures	9330	(998.00)		998.00						
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(449,398.00)	35,000.00	998.00	175,000.00	12,000.00	0.00	0.00	35,000.00	9,500.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(375,000.00)	35,000.00	15,000.00	2,000.00	1,500.00	7,500.00	12,000.00	110,000.00	1,300.00
Due To Other Funds	9610	(85,000.00)								
Current Loans	9640									
Unearned Revenues	9650	(92,000.00)							92,000.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		(552,000.00)	35,000.00	15,000.00	2,000.00	1,500.00	7,500.00	12,000.00	202,000.00	1,300.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		102,502.00	0.00	(14,002.00)	173,000.00	10,500.00	(7,500.00)	(12,000.00)	(167,000.00)	8,200.00
E. NET INCREASE/DECREASE (B - C + D)			95,907.00	550,438.00	101,169.00	(329,450.00)	(547,200.00)	423,550.00	(502,150.00)	203,356.00
F. ENDING CASH (A + E)			4,023,004.00	4,573,442.00	4,674,611.00	4,345,161.00	3,797,961.00	4,221,511.00	3,719,361.00	3,922,719.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH										
			3,922,719.00	4,192,519.00	4,134,019.00	4,188,119.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019				650,000.00		11,172.00		3,311,194.00	3,311,194.00
Property Taxes	8020-8079					731,536.00			2,964,536.00	2,964,536.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299									
Other State Revenue	8300-8599				100,600.00				505,790.00	505,790.00
Other Local Revenue	8600-8799					78,600.00			368,908.00	368,908.00
Interfund Transfers In	8910-8929								0.00	0.00
All Other Financing Sources	8930-8979								0.00	0.00
TOTAL RECEIPTS			631,500.00	710,000.00	750,600.00	810,136.00	11,172.00	0.00	7,455,178.00	7,455,178.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		215,000.00	260,000.00	275,000.00	196,075.00	0.00		2,420,825.00	2,420,825.00
Classified Salaries	2000-2999		98,000.00	96,500.00	96,500.00	112,431.00			948,796.00	948,796.00
Employee Benefits	3000-3999		165,000.00	192,000.00	165,000.00	36,580.00			1,801,080.00	1,801,080.00
Books and Supplies	4000-4999		6,500.00	15,000.00	25,000.00	5,000.00			279,231.00	279,231.00
Services	5000-5999		55,000.00	95,000.00	60,000.00	282,285.00			1,504,285.00	1,504,285.00
Capital Outlay	6000-6599				25,000.00	20,000.00			80,000.00	80,000.00
Other Outgo	7000-7499					104,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629					100,654.00			100,654.00	100,654.00
All Other Financing Uses	7630-7699								0.00	0.00
TOTAL DISBURSEMENTS			539,500.00	658,500.00	646,500.00	857,475.00	0.00	0.00	7,239,321.00	7,239,321.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199	(3,400.00)				3,400.00			3,400.00	
Accounts Receivable	9200-9299	(445,000.00)	178,500.00						445,000.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330	(998.00)							998.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		(449,398.00)	178,500.00	0.00	0.00	3,400.00	0.00	0.00	449,398.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(375,000.00)	700.00	110,000.00	50,000.00	30,000.00			375,000.00	
Due To Other Funds	9610	(85,000.00)				85,000.00			85,000.00	
Current Loans	9640								0.00	
Unearned Revenues	9650	(92,000.00)							92,000.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		(552,000.00)	700.00	110,000.00	50,000.00	115,000.00	0.00	0.00	552,000.00	
<u>Nonoperating</u>										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		102,602.00	177,800.00	(110,000.00)	(50,000.00)	(111,600.00)	0.00	0.00	(102,602.00)	
E. NET INCREASE/DECREASE (B - C + D)			269,800.00	(58,500.00)	54,100.00	(158,939.00)	11,172.00	0.00	113,255.00	215,857.00
F. ENDING CASH (A + E)			4,192,519.00	4,134,019.00	4,188,119.00	4,029,180.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,040,352.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:										
JUNE										
A. BEGINNING CASH			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019								0.00	
Property Taxes	8020-8079								0.00	
Miscellaneous Funds	8080-8099								0.00	
Federal Revenue	8100-8299								0.00	
Other State Revenue	8300-8599								0.00	
Other Local Revenue	8600-8799								0.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999								0.00	
Classified Salaries	2000-2999								0.00	
Employee Benefits	3000-3999								0.00	
Books and Supplies	4000-4999								0.00	
Services	5000-5999								0.00	
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	

Description	Object	Beginning Balances (Ref. Only)	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,029,180.00	4,029,180.00	4,029,180.00	4,029,180.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									4,029,180.00	

ANNUAL BUDGET REPORT:

July 1, 2022 Budget Adoption

Insert "X" in applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Sierra County
Office of Education

Date: June 21, 2022

Adoption Date: June 21, 2022

Signed: _____

Clerk/Secretary of
the Governing
Board

(Original signature
required)

Public Hearing:

Place: Sierra COE, Loyallon,
CA

Date: May 10, 2022

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Nona Griesert

Telephone: (530) 993-1660, x-120

Title: Director of
Business
Services/CBO

E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi year) commitments or debt agreements?		X

		If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 21, 2022	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of
Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	0.00

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Northeastern JPA & Tricounty Schools Insurance

_____ This school district is not self-insured for workers' compensation claims.

Signed

Date of
Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Nona Griesert
Title:	Director of Business Services/CBO
Telephone:	(530) 993-1660, x-120
E-mail:	ngriesert@spjUSD.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	2,228,746.00	301	580.00	303	2,228,166.00	305	2,000.00		307	2,226,166.00	309
2000 - Classified Salaries	953,198.00	311	158,739.00	313	794,459.00	315	64,355.00		317	730,104.00	319
3000 - Employee Benefits	1,802,296.00	321	121,582.00	323	1,680,714.00	325	21,734.00		327	1,658,980.00	329
4000 - Books, Supplies Equip Replace. (6500)	861,600.00	331	0.00	333	861,600.00	335	247,398.00		337	614,202.00	339
5000 - Services, . . & 7300 - Indirect Costs	1,834,291.00	341	167,816.00	343	1,666,475.00	345	297,250.00		347	1,369,225.00	349
TOTAL					7,231,414.00	365			TOTAL	6,598,677.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			900.00
13a. Less: Teacher and Instructional Aide Salaries and			

Benefits (other than Lottery) deducted in Column 4a (Extracted)	2,503.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	3,446,991.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.52
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)52
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	6,598,677.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	2,420,825.00	301	0.00	303	2,420,825.00	305	2,000.00		307	2,418,825.00	309	
2000 - Classified Salaries	948,796.00	311	34,644.00	313	914,152.00	315	73,466.00		317	840,686.00	319	
3000 - Employee Benefits	1,801,080.00	321	23,782.00	323	1,777,298.00	325	26,965.00		327	1,750,333.00	329	
4000 - Books, Supplies Equip Replace. (6500)	334,231.00	331	0.00	333	334,231.00	335	119,605.00		337	214,626.00	339	
5000 - Services, . . . & 7300 - Indirect Costs	1,504,285.00	341	100,365.00	343	1,403,920.00	345	271,595.00		347	1,132,325.00	349	
TOTAL					6,850,426.00	365				TOTAL	6,356,795.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and		

Benefits (other than Lottery) deducted in Column 4a (Extracted)	2,484.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.	3,732,917.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary , 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.59
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary , 55% unified, 50% high)55
2. Percentage spent by this district (Part II, Line 15)59	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	6,356,795.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	594,385.00		594,385.00			594,385.00	
Total/Net OPEB Liability	594,385.00		594,385.00			594,385.00	
Compensated Absences Payable	18,612.57		18,612.57	27,015.25		45,627.82	
Governmental activities long-term liabilities	1,207,382.57	0.00	1,207,382.57	27,015.25	0.00	1,234,397.82	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,035,494.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	908,122.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	7,516.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	186,549.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	89,364.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	318,689.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				602,118.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	92,717.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,617,971.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				410.57
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,118.98

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,333,530.23	12,411.35
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,333,530.23	12,411.35
B. Required effort (Line A.2 times 90%)	4,800,177.21	11,170.22
C. Current year expenditures (Line I.E and Line II.B)	6,617,971.00	16,118.98
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 23,224.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 4,961,016.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.47%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	399,214.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	72,785.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,031.50
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	11.28
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	477,041.78
9. Carry-Forward Adjustment (Part IV, Line F)	34,549.33
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	511,591.10

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,180,103.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	636,080.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	297,028.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	123,755.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,516.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	244,139.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	13,785.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,157.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	348,638.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,065,499.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,388.72
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	159,217.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,122,306.22

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.70%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.18%
Part IV - Carry-forward Adjustment	
<p>The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.</p> <p>Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.</p>	
A. Indirect costs Incurred in the current year (Part III, Line A8)	477,041.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(7,319.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.11%) times Part III, Line B19); zero if negative	34,549.33
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.11%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.11%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	34,549.33
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	34,549.33

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Approved
Indirect
cost rate: 6.11%

Highest
rate used
in any
program: 6.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	61,892.00	3,781.00	6.11%
01	3010	100,537.00	5,783.00	5.75%
01	3210	62,475.00	3,817.00	6.11%
01	3212	63,736.00	3,864.00	6.06%
01	3213	431,311.00	26,241.00	6.08%
01	3214	114,870.00	7,018.00	6.11%
01	3550	2,961.00	180.00	6.08%
01	4035	9,056.00	532.00	5.87%
01	4127	9,425.00	575.00	6.10%
01	6266	151,070.00	9,230.00	6.11%
01	6387	75,638.00	4,621.00	6.11%
01	7422	85,335.00	5,213.00	6.11%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	74,446.00		51,877.00	126,323.00
2. State Lottery Revenue	8560	66,715.00		26,605.00	93,320.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		141,161.00	0.00	78,482.00	219,643.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	108,661.00		78,482.00	187,143.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	32,500.00			32,500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		141,161.00	0.00	78,482.00	219,643.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
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Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

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

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	5.38%	6,613,365.00	4.02%	6,879,222.00
2. Federal Revenues	8100-8299	341,000.00	0.00%	341,000.00	-76.54%	80,000.00
3. Other State Revenues	8300-8599	78,745.00	0.00%	78,745.00	0.00%	78,745.00
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(225,067.00)	22.39%	(275,463.00)	2.27%	(281,717.00)
6. Total (Sum lines A1 thru A5c)		6,738,408.00	4.26%	7,025,647.00	-0.02%	7,024,250.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,307,282.00		2,339,363.00
b. Step & Column Adjustment				32,081.00		33,060.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,307,282.00	1.39%	2,339,363.00	1.41%	2,372,423.00
2. Classified Salaries						
a. Base Salaries				846,511.00		853,985.00
b. Step & Column Adjustment				7,474.00		9,419.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	846,511.00	0.88%	853,985.00	1.10%	863,404.00
3. Employee Benefits	3000-3999	1,434,798.00	0.00%	1,434,798.00	3.69%	1,487,681.00
4. Books and Supplies	4000-4999	217,466.00	0.00%	217,466.00	0.00%	217,466.00
5. Services and Other Operating Expenditures	5000-5999	1,441,693.00	0.00%	1,441,693.00	0.00%	1,441,693.00
6. Capital Outlay	6000-6999	80,000.00	0.00%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,303.00)	0.00%	(10,303.00)	0.00%	(10,303.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,654.00	0.00%	100,654.00	0.00%	100,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,522,551.00	0.61%	6,562,106.00	1.45%	6,657,468.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		215,857.00		463,541.00		366,782.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,927,097.00		4,142,954.00		4,606,495.00
2. Ending Fund Balance (Sum lines C and D1)		4,142,954.00		4,606,495.00		4,973,277.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
2. Unassigned/Unappropriated	9790	2,640,169.00		3,103,710.00		3,470,492.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,142,954.00		4,606,495.00		4,973,277.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
c. Unassigned/Unappropriated	9790	2,640,169.00		3,103,710.00		3,470,492.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,545,169.00		4,008,710.00		4,375,492.00
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	164,790.00	0.00%	164,790.00	0.00%	164,790.00
3. Other State Revenues	8300-8599	290,163.00	0.00%	290,163.00	0.00%	290,163.00
4. Other Local Revenues	8600-8799	36,750.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	225,067.00	22.39%	275,463.00	2.27%	281,717.00
6. Total (Sum lines A1 thru A5c)		716,770.00	1.90%	730,416.00	0.86%	736,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,543.00		116,232.00
b. Step & Column Adjustment				2,689.00		2,756.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,543.00	2.37%	116,232.00	2.37%	118,988.00
2. Classified Salaries						
a. Base Salaries				102,285.00		103,823.00
b. Step & Column Adjustment				1,538.00		2,221.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	102,285.00	1.50%	103,823.00	2.14%	106,044.00
3. Employee Benefits	3000-3999	366,282.00	2.57%	375,701.00	0.34%	376,978.00
4. Books and Supplies	4000-4999	61,765.00	0.00%	61,765.00	0.00%	61,765.00
5. Services and Other Operating Expenditures	5000-5999	62,592.00	0.00%	62,592.00	0.00%	62,592.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,303.00	0.00%	10,303.00	0.00%	10,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		716,770.00	1.90%	730,416.00	0.86%	736,670.00

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)						
		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	5.38%	6,613,365.00	4.02%	6,879,222.00
2. Federal Revenues	8100-8299	505,790.00	0.00%	505,790.00	-51.60%	244,790.00
3. Other State Revenues	8300-8599	368,908.00	0.00%	368,908.00	0.00%	368,908.00
4. Other Local Revenues	8600-8799	304,750.00	-12.06%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,455,178.00	4.04%	7,756,063.00	0.06%	7,760,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,420,825.00		2,455,595.00
b. Step & Column Adjustment				34,770.00		35,816.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,420,825.00	1.44%	2,455,595.00	1.46%	2,491,411.00
2. Classified Salaries						
a. Base Salaries				948,796.00		957,808.00
b. Step & Column Adjustment				9,012.00		11,640.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	948,796.00	0.95%	957,808.00	1.22%	969,448.00
3. Employee Benefits	3000-3999	1,801,080.00	0.52%	1,810,499.00	2.99%	1,864,659.00
4. Books and Supplies	4000-4999	279,231.00	0.00%	279,231.00	0.00%	279,231.00
5. Services and Other Operating Expenditures	5000-5999	1,504,285.00	0.00%	1,504,285.00	0.00%	1,504,285.00
6. Capital Outlay	6000-6999	80,000.00	0.00%	80,000.00	0.00%	80,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,654.00	0.00%	100,654.00	0.00%	100,654.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,239,321.00	0.73%	7,292,522.00	1.39%	7,394,138.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Line A6 minus line B11)		215,857.00		463,541.00		366,782.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,927,097.00		4,142,954.00		4,606,495.00
2. Ending Fund Balance (Sum lines C and D1)		4,142,954.00		4,606,495.00		4,973,277.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
2. Unassigned/Unappropriated	9790	2,640,169.00		3,103,710.00		3,470,492.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,142,954.00		4,606,495.00		4,973,277.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	905,000.00		905,000.00		905,000.00
c. Unassigned/Unappropriated	9790	2,640,169.00		3,103,710.00		3,470,492.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,545,169.00		4,008,710.00		4,375,492.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		48.97%		54.97%		59.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2022-23 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
<p>a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes</p> <p>b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):</p>						
<p>2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p>		0.00				
<p>2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p>		396.18		396.18		396.18
<p>3. Calculating the Reserves</p>						
<p>a. Expenditures and Other Financing Uses (Line B11)</p>		7,239,321.00		7,292,522.00		7,394,138.00
<p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p>		0.00		0.00		0.00
<p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p>		7,239,321.00		7,292,522.00		7,394,138.00
<p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p>		4.00%		4.00%		4.00%
<p>e. Reserve Standard - By Percent (Line F3c times F3d)</p>		289,572.84		291,700.88		295,765.52
<p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p>		75,000.00		75,000.00		75,000.00
<p>g. Reserve Standard (Greater of Line F3e or F3f)</p>		289,572.84		291,700.88		295,765.52
<p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p>		YES		YES		YES

Description	2021-22 Actual	2022-23 Budget	% Diff.
SELPA Name: Sierra County (AW)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Mental Health Apportionment			0.00%
J. Federal IDEA Local Assistance Grants - Preschool			0.00%
K. Federal IDEA - Section 619 Preschool			0.00%
L. Other Federal Discretionary Grants			0.00%
M. Other Adjustments			0.00%
N. Total SELPA Revenues (Sum lines H through M)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Sierra County Office of Education (AW00)			0.0%
Sierra-Plumas Joint Unified (AW01)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA:	46-70177-0000000 Sierra-Plumas Joint Unified	
Selected SELPA:	AW	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AW	Sierra County	(from Form SEA)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	89,364.00		
08 STUDENT ACTIVITY SPECIAL REVENUE FUND							0.00	(13,830.17)
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					89,364.00	0.00	(13,830.17)	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	89,364.00	89,364.00	(13,830.17)	(13,830.17)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	100,654.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100,654.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE- PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS- THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	100,654.00	100,654.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the

previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

396.18
District's ADA Standard Percentage Level: 2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2019-20)	District Regular	396	396	
	Charter School			
	Total ADA	396	396	N/A
Second Prior Year (2020-21)	District Regular	409	409	
	Charter School			
	Total ADA	409	409	N/A
First Prior Year (2021-22)	District Regular	394	396	
	Charter School		0	
	Total ADA	394	396	N/A
Budget Year (2022-23)	District Regular	396		
	Charter School	0		
	Total ADA	396		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		Enrollment Budget	CBEDS Actual	Enrollment Variance Level	Status
				(If Budget is greater than Actual, else N/A)	
Third Prior Year (2019-20)	District Regular	396	410		
	Charter School				
	Total Enrollment	396	410	N/A	Met
Second Prior Year (2020-21)	District Regular	396	410		
	Charter School				
	Total Enrollment	396	410	N/A	Met
First Prior Year (2021-22)	District Regular	396	410		
	Charter School				
	Total Enrollment	396	410	N/A	Met

Budget Year (2022-23)		
District Regular		410
Charter School		
Total Enrollment		410

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. **CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Criterion 2, Item 2A)	
Third Prior Year (2019-20)	District Regular	396	410	96.6%
	Charter School		0	
	Total ADA/Enrollment	396	410	
Second Prior Year (2020-21)	District Regular	409	410	99.8%
	Charter School	0		
	Total ADA/Enrollment	409	410	
First Prior Year (2021-22)	District Regular	396	410	96.6%
	Charter School			
	Total ADA/Enrollment	396	410	
Historical Average Ratio:				97.7%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 98.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		Budget (Form A, Lines A4 and C4)	Budget/Projected (Criterion 2, Item 2A)		
Budget Year (2022-23)	District Regular	396	410		
	Charter School	0			
	Total ADA/Enrollment	396	410	96.6%	Met
1st Subsequent Year (2023-24)	District Regular	396	410		
	Charter School				
	Total ADA/Enrollment	396	410	96.6%	Met
2nd Subsequent Year (2024-25)	District Regular	396	410		
	Charter School				
	Total ADA/Enrollment	396	410	96.6%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	410.57	410.57	410.00	410.00
b. Prior Year ADA (Funded)		410.57	410.57	410.00
c. Difference (Step 1a minus Step 1b)		0.00	(.57)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	(.14%)	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		6,275,730.00	6,613,365.00	6,879,222.00
b1. COLA percentage		6.56%	5.38%	4.02%
b2. COLA amount (proxy for purposes of this criterion)		411,687.89	355,799.04	276,544.72
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		6.6%	5.4%	4.0%
Step 3 - Total Change in Population and Funding Level				
(Step 1d plus Step 2c)		6.6%	5.2%	4.0%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.56% to 7.56%	4.24% to 6.24%	3.02% to 5.02%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,851,026.00	2,964,536.00	2,994,181.00	3,024,123.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change In LCFF Revenue

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

	Prior Year (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,885,473.00	6,275,730.00	6,613,365.00	6,879,222.00
District's Projected Change in LCFF Revenue:		6.63%	5.38%	4.02%
LCFF Revenue Standard		5.56% to 7.56%	4.24% to 6.24%	3.02% to 5.02%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	4,035,543.81	6,471,028.47	62.4%
Second Prior Year (2020-21)	3,782,726.29	5,024,122.75	75.3%
First Prior Year (2021-22)	3,972,368.00	5,808,956.00	68.4%
Historical Average Ratio:			68.7%

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	64.7% to 72.7%	64.7% to 72.7%	64.7% to 72.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not,

enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures			
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)			
Budget Year (2022-23)	4,588,591.00	6,421,897.00	71.5%	Met	
1st Subsequent Year (2023-24)	4,628,146.00	6,461,452.00	71.6%	Met	
2nd Subsequent Year (2024-25)	4,723,508.00	6,556,814.00	72.0%	Met	

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.56%	5.24%	4.02%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-3.44% to 16.56%	-4.76% to 15.24%	-5.98% to 14.02%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	1.56% to 11.56%	0.24% to 10.24%	-0.98% to 9.02%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

years. All other data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2021-22)	1,233,188.00		
Budget Year (2022-23)	505,790.00	(58.99%)	Yes
1st Subsequent Year (2023-24)	505,790.00	0.00%	Yes
2nd Subsequent Year (2024-25)	244,790.00	(51.60%)	Yes

Explanation:
(required if Yes)

COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget. The district also anticipates receiving Forest Reserve funding in the budget year and first out year however this revenue source has not been approved beyond and into the 2nd out year, it was removed from the 2nd out year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

802,339.00		
368,908.00	(54.02%)	Yes
368,908.00	0.00%	Yes
368,908.00	0.00%	No

Explanation:
(required if Yes)

COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

267,250.00		
304,750.00	14.03%	Yes
268,000.00	(12.06%)	Yes
268,000.00	0.00%	No

Explanation:
(required if Yes)

The district received an additional grant for the K12 Strong Workforce Program in the budget year 22/23 but is not anticipated to continue in the out years and was removed from the budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

806,600.00		
279,231.00	(65.38%)	Yes
279,231.00	0.00%	Yes
279,231.00	0.00%	No

Explanation:
(required if Yes)

Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2021-22)
Budget Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

1,834,291.00		
1,504,285.00	(17.99%)	Yes
1,504,285.00	0.00%	Yes
1,504,285.00	0.00%	No

Explanation:
(required if Yes)

Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.

6C. Calculating the District's Change In Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Over Previous Year	Status
----------------------------	--------	--------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2021-22)	2,302,777.00		
Budget Year (2022-23)	1,179,448.00	(48.78%)	Not Met
1st Subsequent Year (2023-24)	1,142,698.00	(3.12%)	Met
2nd Subsequent Year (2024-25)	881,698.00	(22.84%)	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2021-22)	2,640,891.00		
Budget Year (2022-23)	1,783,516.00	(32.47%)	Not Met
1st Subsequent Year (2023-24)	1,783,516.00	0.00%	Met
2nd Subsequent Year (2024-25)	1,783,516.00	0.00%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

1a.

Explanation: Federal Revenue (linked from 6B if NOT met)	COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget. The district also anticipates receiving Forest Reserve funding in the budget year and first out year however this revenue source has not been approved beyond and into the 2nd out year, it was removed from the 2nd out year.
Explanation: Other State Revenue (linked from 6B if NOT met)	COVID funding sources that the district received in the previous fiscal year 21/22 are not anticipated to continue in the current budget year or either of the out years and have been removed from the budget.
Explanation: Other Local Revenue (linked from 6B if NOT met)	The district received an additional grant for the K12 Strong Workforce Program in the budget year 22/23 but is not anticipated to continue in the out years and was removed from the budget.

STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

1b.

Explanation: Books and Supplies (linked from 6B if NOT met)	Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.
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Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

Funding sources for COVID that was awarded to the district in the prior fiscal year 21/22 are not anticipated to continue into the budget or out years, the expenditures were removed from the budget as well as those revenues.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE:

EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute excludes the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690)

6,986,821.00

b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,986,821.00	209,604.63	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2019-20)	Second Prior Year (2020-21)	First Prior Year (2021-22)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	720,000.00	790,000.00	1,001,000.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,843,050.51	1,947,356.46	2,326,614.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	2,563,050.51	2,737,356.46	3,327,614.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,217,651.27	6,337,318.27	8,035,494.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	7,217,651.27	6,337,318.27	8,035,494.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	35.5%	43.2%	41.4%
District's Deficit Spending Standard Percentage Levels				
(Line 3 times 1/3):		11.8%	14.4%	13.8%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for

Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects, Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

*A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA)

may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2019-20)	(242,210.89)	6,567,788.29	3.7%	Met
Second Prior Year (2020-21)	35,499.95	5,095,002.56	N/A	Met
First Prior Year (2021-22)	590,259.00	5,898,320.00	N/A	Met
Budget Year (2022-23) (Information only)	215,857.00	6,522,551.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. **CRITERION: Fund Balance**

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

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance	Status
	Original Budget	Estimated/Unaudited Actuals	Variance Level (If overestimated, else N/A)	
Third Prior Year (2019-20)	3,214,633.00	3,543,550.40	N/A	Met
Second Prior Year (2020-21)	2,802,328.00	3,301,339.51	N/A	Met
First Prior Year (2021-22)	3,024,380.00	3,336,838.00	N/A	Met
Budget Year (2022-23) (Information only)	3,927,097.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	396	396	396
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,239,321.00	7,292,522.00	7,394,138.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,239,321.00	7,292,522.00	7,394,138.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	289,572.84	291,700.88	295,765.52
6.	Reserve Standard - by Amount (\$75,000 for districts with 0 to 1,000 ADA, else 0)	75,000.00	75,000.00	75,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	289,572.84	291,700.88	295,765.52

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	905,000.00	905,000.00	905,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,640,169.00	3,103,710.00	3,470,492.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,545,169.00	4,008,710.00	4,375,492.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	48.97%	54.97%	59.18%
District's Reserve Standard (Section 10B, Line 7):	289,572.84	291,700.88	295,765.52
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

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

The district has projected Forest Reserve Funding to continue in the budget and first out year. The approval of this funding is required to continue into the 2nd out year and is not included in the MYP

S5. Contributions

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

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

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:

-10.0% to +10.0% or
-\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2021-22)	(89,209.00)			
Budget Year (2022-23)	(225,067.00)	135,858.00	152.3%	Not Met
1st Subsequent Year (2023-24)	(275,463.00)	50,396.00	22.4%	Not Met
2nd Subsequent Year (2024-25)	(281,717.00)	6,254.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2021-22)	0.00			
Budget Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2021-22)	89,364.00			
Budget Year (2022-23)	100,654.00	11,290.00	12.6%	Met
1st Subsequent Year (2023-24)	100,654.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	100,654.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

The district has increased personnel and contracts for services to provide tutoring, counseling and other support services for students in need. These services were previously supported by COVID funding however these are of vital importance to our students. The district is hoping to be able to

(required if NOT met)

continue to provide these services to the students even though the COVID funding has not been continued.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Remaining Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Compensated Absences	45,628

Other Long-term Commitments (do not include OPEB):

TOTAL:				45,628

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Budget Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	35,878	45,628	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	35,878	45,628	0	0
Has total annual payment increased over prior year (2021-22)?	Yes	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Staff were not able to take their normal vacation time due to COVID restrictions that were previously in place. The district anticipates the staff to return to a more normal schedule and utilize their vacation time.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
594,385	0

4. OPEB Liabilities

a. Total OPEB liability

594,385.00

- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

594,385.00
0.00
Jun 30, 2018

- 5. OPEB Contributions
 - a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
 - b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
 - c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 - d. Number of retirees receiving OPEB benefits

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
594,385.00	594,385.00	594,385.00
0.00	0.00	0.00
52,608.00	35,072.00	35,072.00
3.00	2.00	2.00

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

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

- 1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

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

N/A

- 3. Self-Insurance Liabilities
 - a. Accrued liability for self-insurance programs
 - b. Unfunded liability for self-insurance programs

- 4. Self-Insurance Contributions
 - a. Required contribution (funding) for self-insurance programs
 - b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full - time - equivalent(FTE) positions	31.9	28.9	28.9	28.9

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Dec 13, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Dec 13, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2021

4. Period covered by the agreement:

Begin Date:	Jul 01, 2021	End Date:	Jun 30, 2023
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5. Salary settlement:

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

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

% change in salary schedule
from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule
from prior year (may enter text,
such as "Reopener")

44059	0	0
0.1	0.0	0.0

Identify the source of funding that will be used to support multiyear salary commitments:

General fund, unrestricted and restricted sources as per staff assignment.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

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

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

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
432525	432525	432525
84.0%	84.0%	84.0%
.1%	.1%	.1%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

Yes	Yes	Yes
89360	98102	35816
4.3%	4.5%	2.0%

Budget Year	1st Subsequent Year	2nd Subsequent Year
-------------	---------------------	---------------------

Certificated (Non-management) Attrition (layoffs and retirements)

	(2022-23)	(2023-24)	(2024-25)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

N/A

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified(non - management) FTE positions	25.3	26.2	26.2	26.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a.	Per Government Code Section 3547.5(a), date of public disclosure board meeting:	Dec 13, 2021
2b.	Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	Yes
	If Yes, date of Superintendent and CBO certification:	Dec 13, 2021
3.	Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	Yes
	If Yes, date of budget revision board adoption:	Dec 13, 2021
4.	Period covered by the agreement:	Begin Date: Jul 01, 2021 End Date: Jun 30, 2023

5. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

Total cost of salary settlement	18861	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.3%	0.0%	0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
183004	183004	183004
89.0%	89.0%	89.0%
.1%	.1%	1.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
40739	9012	11640
4.5%	1.0%	2.0%

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

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

N/A

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2021-22)	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	1.8	1.8	1.8	1.8

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:
- Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?
- Total cost of salary settlement
- % change in salary schedule from prior year (may enter text, such as "Reopener")

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
2508	0	0
5.3%	0.0%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
35072	35072	35072
76.0%	76.0%	76.0%
.1%	.1%	.1%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and column adjustments
3. Percent change in step & column over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
Yes	Yes	Yes
4385	4385	4385
2.0%	2.0%	2.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes
Jun 21, 2022

2. Adoption date of the LCAP or an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described

Yes

in the Local Control and Accountability Plan and Annual Update Template?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

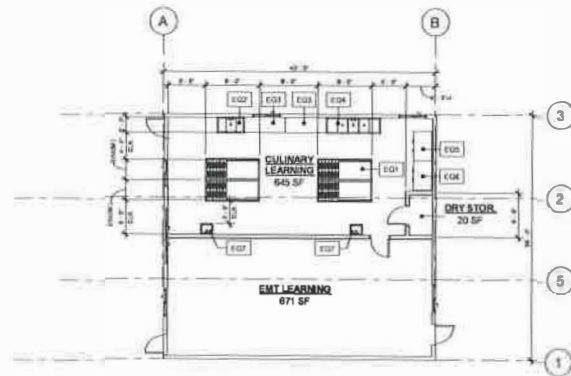
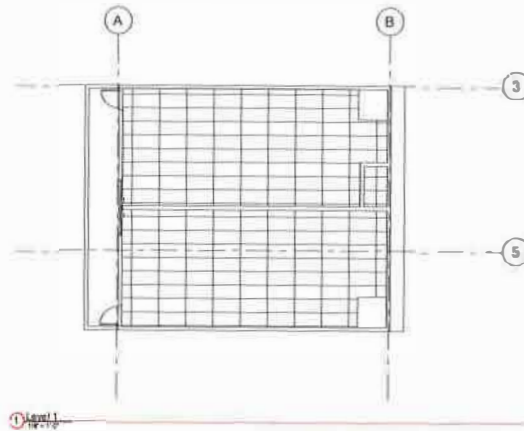
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

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End of School District Budget Criteria and Standards Review



EQUIPMENT LIST				
MARK	NAME	MANUFACTURER	REMARKS	
E01	HAND COOKTOP	MONTAGUE	36" HIGH OPERABLE TOP	
E02	PAFF SINK	CUSTOM	36" WIDE	
E03	BAKE CABINET	CUSTOM	36" HEIGHT & 36" DEEP	
E04	3-COMPARTMENT SINK	CUSTOM	36" WIDE	
E05	WALL OVEN	FRIG	36" WIDE HANDLE CL.	
E06	REFRIGERATOR	FRIG	36" WIDE HANDLE CL.	
E07	DISPOSER	FRIG	36" WIDE WALL MOUNTED	



ensō designs, inc.
 782 Blanco Court, Davis, CA 95618
 530.400.0426

Learning Lab

For: Sierra Adult School



Learning Lab
 Sierra Adult School
 610 School St., Lodi, CA 95240